

Form **990**
(Rev. January 2020)
Department of the Treasury
Internal Revenue Service

Return of Organization Exempt From Income Tax
Under section 501(c), 527, or 4947(a)(1) of the Internal Revenue Code (except private foundations)
▶ Do not enter social security numbers on this form as it may be made public.
▶ Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

2019
Open to Public Inspection

A For the **2019** calendar year, or tax year beginning and ending

B Check if applicable: <input checked="" type="checkbox"/> Address change <input type="checkbox"/> Name change <input type="checkbox"/> Initial return <input type="checkbox"/> Final return/terminated <input type="checkbox"/> Amended return <input type="checkbox"/> Application pending	C Name of organization INSTITUTE FOR FREE SPEECH		D Employer identification number 20-3676886
	Doing business as		E Telephone number 2023013300
	Number and street (or P.O. box if mail is not delivered to street address)	Room/suite	G Gross receipts \$ 2,564,214.
	1150 CONNECTICUT AVENUE, NW	801	H(a) Is this a group return for subordinates? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
City or town, state or province, country, and ZIP or foreign postal code WASHINGTON, DC 20036		H(b) Are all subordinates included? <input type="checkbox"/> Yes <input type="checkbox"/> No	
F Name and address of principal officer: DAVID KEATING SAME AS C ABOVE		If "No," attach a list. (see instructions)	
I Tax-exempt status: <input checked="" type="checkbox"/> 501(c)(3) 501(c) () (insert no.) 4947(a)(1) or 527		H(c) Group exemption number ▶	
J Website: ▶ WWW.IFS.ORG		L Year of formation: 2005 M State of legal domicile: VA	
K Form of organization: <input checked="" type="checkbox"/> Corporation <input type="checkbox"/> Trust <input type="checkbox"/> Association <input type="checkbox"/> Other ▶			

Part I Summary		Prior Year	Current Year
Activities & Governance	1 Briefly describe the organization's mission or most significant activities: PRESERVATION OF FIRST AMENDMENT RIGHTS TO FREE POLITICAL SPEECH, PRESS, ASSEMBLY AND PETITION.		
	2 Check this box <input type="checkbox"/> if the organization discontinued its operations or disposed of more than 25% of its net assets.		
	3 Number of voting members of the governing body (Part VI, line 1a)	3	7
	4 Number of independent voting members of the governing body (Part VI, line 1b)	4	6
	5 Total number of individuals employed in calendar year 2019 (Part V, line 2a)	5	18
	6 Total number of volunteers (estimate if necessary)	6	6
	7 a Total unrelated business revenue from Part VIII, column (C), line 12	7a	0.
b Net unrelated business taxable income from Form 990-T, line 39	7b	0.	
Revenue	8 Contributions and grants (Part VIII, line 1h)	2,567,314.	2,486,518.
	9 Program service revenue (Part VIII, line 2g)	0.	2,562.
	10 Investment income (Part VIII, column (A), lines 3, 4, and 7d)	65,186.	70,542.
	11 Other revenue (Part VIII, column (A), lines 5, 6d, 8c, 9c, 10c, and 11e)	14,491.	4,592.
	12 Total revenue - add lines 8 through 11 (must equal Part VIII, column (A), line 12)	2,646,991.	2,564,214.
Expenses	13 Grants and similar amounts paid (Part IX, column (A), lines 1-3)	4,000.	2,000.
	14 Benefits paid to or for members (Part IX, column (A), line 4)	0.	0.
	15 Salaries, other compensation, employee benefits (Part IX, column (A), lines 5-10)	1,429,055.	1,656,648.
	16a Professional fundraising fees (Part IX, column (A), line 11e)	60,213.	60,000.
	b Total fundraising expenses (Part IX, column (D), line 25) ▶ 215,630.		
	17 Other expenses (Part IX, column (A), lines 11a-11d, 11f-24e)	613,024.	583,819.
18 Total expenses. Add lines 13-17 (must equal Part IX, column (A), line 25)	2,106,292.	2,302,467.	
19 Revenue less expenses. Subtract line 18 from line 12	540,699.	261,747.	
Net Assets or Fund Balances	20 Total assets (Part X, line 16)	4,009,976.	4,364,788.
	21 Total liabilities (Part X, line 26)	229,827.	317,756.
	22 Net assets or fund balances. Subtract line 21 from line 20	3,780,149.	4,047,032.

Part II Signature Block

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than officer) is based on all information of which preparer has any knowledge.

Sign Here	▶ E-FILED NOVEMBER 2, 2020 Signature of officer	Date			
	▶ DAVID KEATING, PRESIDENT Type or print name and title				
Paid Preparer Use Only	Print/Type preparer's name ANDREW E. YOUNG, CPA	Preparer's signature ANDREW E. YOUNG, CPA	Date	Check if self-employed <input type="checkbox"/>	PTIN P01203950
	Firm's name ▶ RENNER AND COMPANY CPA, P.C.	Firm's EIN ▶ 54-1498950	Phone no. (703) 535-1200		
	Firm's address ▶ 700 NORTH FAIRFAX STREET SUITE 400 ALEXANDRIA, VA 22314				

Part III Statement of Program Service Accomplishments

Check if Schedule O contains a response or note to any line in this Part III [X]

1 Briefly describe the organization's mission: THROUGH STRATEGIC LITIGATION, COMMUNICATION, ACTIVISM, TRAINING, RESEARCH AND EDUCATION, THE CORPORATION WORKS TO PROMOTE AND DEFEND THE POLITICAL RIGHTS TO FREE SPEECH, PRESS, ASSEMBLY, AND PETITION GUARANTEED BY THE FIRST AMENDMENT.

2 Did the organization undertake any significant program services during the year which were not listed on the prior Form 990 or 990-EZ? [] Yes [X] No If "Yes," describe these new services on Schedule O.

3 Did the organization cease conducting, or make significant changes in how it conducts, any program services? [] Yes [X] No If "Yes," describe these changes on Schedule O.

4 Describe the organization's program service accomplishments for each of its three largest program services, as measured by expenses. Section 501(c)(3) and 501(c)(4) organizations are required to report the amount of grants and allocations to others, the total expenses, and revenue, if any, for each program service reported.

4a (Code:) (Expenses \$ 1,156,959. including grants of \$) (Revenue \$ 2,562.) THE LITIGATION PROGRAM OF THE INSTITUTE FOR FREE SPEECH PURSUES STRATEGIC LITIGATION AND FILES AMICUS BRIEFS TO DEFEND THE FIRST AMENDMENT RIGHTS TO FREE POLITICAL SPEECH, PRESS, ASSEMBLY AND PETITION.

4b (Code:) (Expenses \$ 461,912. including grants of \$) (Revenue \$) THE INSTITUTE FOR FREE SPEECH PUBLISHES RESEARCH ON THE EFFECTS OF LAWS AND REGULATIONS ON THE FIRST AMENDMENT RIGHTS TO FREE POLITICAL SPEECH, PRESS, ASSEMBLY AND PETITION. THE INSTITUTE ALSO TRACKS AND ANALYZES PROPOSED LEGISLATION AND REGULATIONS AT THE FEDERAL AND STATE LEVEL THAT COULD AFFECT THESE FIRST AMENDMENT RIGHTS.

4c (Code:) (Expenses \$ 389,198. including grants of \$ 2,000.) (Revenue \$) THE INSTITUTE FOR FREE SPEECH EDUCATES ITS SUPPORTERS AND THE PUBLIC AT LARGE OF THE BENEFITS OF FIRST AMENDMENT RIGHTS TO FREE POLITICAL SPEECH, PRESS, ASSEMBLY AND PETITION AND THE IMPORTANCE OF THESE RIGHTS TO OUR SYSTEM OF GOVERNMENT. IT COMMUNICATES THIS INFORMATION THROUGH PUBLISHED ARTICLES IN NEWSPAPERS, WEBSITES AND MAGAZINES, BRIEFINGS OF AND INTERVIEWS WITH JOURNALISTS, APPEARANCES ON TELEVISION AND RADIO, NEWSLETTERS AND AN EXTENSIVE WEBSITE AND BLOG.

4d Other program services (Describe on Schedule O.) (Expenses \$ including grants of \$) (Revenue \$ 4,592.)

4e Total program service expenses 2,008,069.

Part IV Checklist of Required Schedules

Table with columns for question number, Yes, and No. Rows include questions 1 through 21 regarding organizational requirements and reporting.

Part IV Checklist of Required Schedules (continued)

	Yes	No
22 Did the organization report more than \$5,000 of grants or other assistance to or for domestic individuals on Part IX, column (A), line 2? <i>If "Yes," complete Schedule I, Parts I and III</i>		X
23 Did the organization answer "Yes" to Part VII, Section A, line 3, 4, or 5 about compensation of the organization's current and former officers, directors, trustees, key employees, and highest compensated employees? <i>If "Yes," complete Schedule J</i>	X	
24a Did the organization have a tax-exempt bond issue with an outstanding principal amount of more than \$100,000 as of the last day of the year, that was issued after December 31, 2002? <i>If "Yes," answer lines 24b through 24d and complete Schedule K. If "No," go to line 25a</i>		X
b Did the organization invest any proceeds of tax-exempt bonds beyond a temporary period exception?		
c Did the organization maintain an escrow account other than a refunding escrow at any time during the year to defease any tax-exempt bonds?		
d Did the organization act as an "on behalf of" issuer for bonds outstanding at any time during the year?		
25a Section 501(c)(3), 501(c)(4), and 501(c)(29) organizations. Did the organization engage in an excess benefit transaction with a disqualified person during the year? <i>If "Yes," complete Schedule L, Part I</i>		X
b Is the organization aware that it engaged in an excess benefit transaction with a disqualified person in a prior year, and that the transaction has not been reported on any of the organization's prior Forms 990 or 990-EZ? <i>If "Yes," complete Schedule L, Part I</i>		X
26 Did the organization report any amount on Part X, line 5 or 22, for receivables from or payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons? <i>If "Yes," complete Schedule L, Part II</i>		X
27 Did the organization provide a grant or other assistance to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor or employee thereof, a grant selection committee member, or to a 35% controlled entity (including an employee thereof) or family member of any of these persons? <i>If "Yes," complete Schedule L, Part III</i>		X
28 Was the organization a party to a business transaction with one of the following parties (see Schedule L, Part IV instructions, for applicable filing thresholds, conditions, and exceptions):		
a A current or former officer, director, trustee, key employee, creator or founder, or substantial contributor? <i>If "Yes," complete Schedule L, Part IV</i>	X	
b A family member of any individual described in line 28a? <i>If "Yes," complete Schedule L, Part IV</i>		X
c A 35% controlled entity of one or more individuals and/or organizations described in lines 28a or 28b? <i>If "Yes," complete Schedule L, Part IV</i>		X
29 Did the organization receive more than \$25,000 in non-cash contributions? <i>If "Yes," complete Schedule M</i>	X	
30 Did the organization receive contributions of art, historical treasures, or other similar assets, or qualified conservation contributions? <i>If "Yes," complete Schedule M</i>		X
31 Did the organization liquidate, terminate, or dissolve and cease operations? <i>If "Yes," complete Schedule N, Part I</i>		X
32 Did the organization sell, exchange, dispose of, or transfer more than 25% of its net assets? <i>If "Yes," complete Schedule N, Part II</i>		X
33 Did the organization own 100% of an entity disregarded as separate from the organization under Regulations sections 301.7701-2 and 301.7701-3? <i>If "Yes," complete Schedule R, Part I</i>		X
34 Was the organization related to any tax-exempt or taxable entity? <i>If "Yes," complete Schedule R, Part II, III, or IV, and Part V, line 1</i>		X
35a Did the organization have a controlled entity within the meaning of section 512(b)(13)?		X
b If "Yes" to line 35a, did the organization receive any payment from or engage in any transaction with a controlled entity within the meaning of section 512(b)(13)? <i>If "Yes," complete Schedule R, Part V, line 2</i>		
36 Section 501(c)(3) organizations. Did the organization make any transfers to an exempt non-charitable related organization? <i>If "Yes," complete Schedule R, Part V, line 2</i>		X
37 Did the organization conduct more than 5% of its activities through an entity that is not a related organization and that is treated as a partnership for federal income tax purposes? <i>If "Yes," complete Schedule R, Part VI</i>		X
38 Did the organization complete Schedule O and provide explanations in Schedule O for Part VI, lines 11b and 19?	X	

Note: All Form 990 filers are required to complete Schedule O

Part V Statements Regarding Other IRS Filings and Tax Compliance

Check if Schedule O contains a response or note to any line in this Part V

	Yes	No
1a Enter the number reported in Box 3 of Form 1096. Enter -0- if not applicable		
b Enter the number of Forms W-2G included in line 1a. Enter -0- if not applicable		
c Did the organization comply with backup withholding rules for reportable payments to vendors and reportable gaming (gambling) winnings to prize winners?		

Part V Statements Regarding Other IRS Filings and Tax Compliance (continued)

Table with columns for question number, question text, and Yes/No response boxes. Includes questions 2a through 16 regarding employee counts, tax returns, business income, foreign accounts, prohibited transactions, and charitable contributions.

Part VI Governance, Management, and Disclosure For each "Yes" response to lines 2 through 7b below, and for a "No" response to line 8a, 8b, or 10b below, describe the circumstances, processes, or changes on Schedule O. See instructions.

Check if Schedule O contains a response or note to any line in this Part VI [X]

Section A. Governing Body and Management

Table with 3 columns: Question, Yes, No. Rows include: 1a Enter the number of voting members of the governing body at the end of the tax year; 1b Enter the number of voting members included on line 1a, above, who are independent; 2 Did any officer, director, trustee, or key employee have a family relationship or a business relationship with any other officer, director, trustee, or key employee?; 3 Did the organization delegate control over management duties customarily performed by or under the direct supervision of officers, directors, trustees, or key employees to a management company or other person?; 4 Did the organization make any significant changes to its governing documents since the prior Form 990 was filed?; 5 Did the organization become aware during the year of a significant diversion of the organization's assets?; 6 Did the organization have members or stockholders?; 7a Did the organization have members, stockholders, or other persons who had the power to elect or appoint one or more members of the governing body?; 7b Are any governance decisions of the organization reserved to (or subject to approval by) members, stockholders, or persons other than the governing body?; 8 Did the organization contemporaneously document the meetings held or written actions undertaken during the year by the following: a The governing body? b Each committee with authority to act on behalf of the governing body?; 9 Is there any officer, director, trustee, or key employee listed in Part VII, Section A, who cannot be reached at the organization's mailing address? If "Yes," provide the names and addresses on Schedule O.

Section B. Policies (This Section B requests information about policies not required by the Internal Revenue Code.)

Table with 3 columns: Question, Yes, No. Rows include: 10a Did the organization have local chapters, branches, or affiliates?; 10b If "Yes," did the organization have written policies and procedures governing the activities of such chapters, affiliates, and branches to ensure their operations are consistent with the organization's exempt purposes?; 11a Has the organization provided a complete copy of this Form 990 to all members of its governing body before filing the form?; 11b Describe in Schedule O the process, if any, used by the organization to review this Form 990.; 12a Did the organization have a written conflict of interest policy? If "No," go to line 13; 12b Were officers, directors, or trustees, and key employees required to disclose annually interests that could give rise to conflicts?; 12c Did the organization regularly and consistently monitor and enforce compliance with the policy? If "Yes," describe in Schedule O how this was done; 13 Did the organization have a written whistleblower policy?; 14 Did the organization have a written document retention and destruction policy?; 15 Did the process for determining compensation of the following persons include a review and approval by independent persons, comparability data, and contemporaneous substantiation of the deliberation and decision?; 15a The organization's CEO, Executive Director, or top management official; 15b Other officers or key employees of the organization; 16a Did the organization invest in, contribute assets to, or participate in a joint venture or similar arrangement with a taxable entity during the year?; 16b If "Yes," did the organization follow a written policy or procedure requiring the organization to evaluate its participation in joint venture arrangements under applicable federal tax law, and take steps to safeguard the organization's exempt status with respect to such arrangements?

Section C. Disclosure

- 17 List the states with which a copy of this Form 990 is required to be filed AL, AK, AR, CT, FL, GA, HI, IL, KS, KY, MD, MA
18 Section 6104 requires an organization to make its Forms 1023 (1024 or 1024-A, if applicable), 990, and 990-T (Section 501(c)(3)s only) available for public inspection. Indicate how you made these available. Check all that apply. [X] Own website [X] Another's website [X] Upon request [] Other (explain on Schedule O)
19 Describe on Schedule O whether (and if so, how) the organization made its governing documents, conflict of interest policy, and financial statements available to the public during the tax year.
20 State the name, address, and telephone number of the person who possesses the organization's books and records THE ORGANIZATION - 2023013300 1150 CONNECTICUT AVENUE, NW, NO. 801, WASHINGTON, DC 20036

Part VII Compensation of Officers, Directors, Trustees, Key Employees, Highest Compensated Employees, and Independent Contractors

Check if Schedule O contains a response or note to any line in this Part VII

Section A. Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees

1a Complete this table for all persons required to be listed. Report compensation for the calendar year ending with or within the organization's tax year.

- List all of the organization's **current** officers, directors, trustees (whether individuals or organizations), regardless of amount of compensation. Enter -0- in columns (D), (E), and (F) if no compensation was paid.
- List all of the organization's **current** key employees, if any. See instructions for definition of "key employee."
- List the organization's five **current** highest compensated employees (other than an officer, director, trustee, or key employee) who received reportable compensation (Box 5 of Form W-2 and/or Box 7 of Form 1099-MISC) of more than \$100,000 from the organization and any related organizations.
- List all of the organization's **former** officers, key employees, and highest compensated employees who received more than \$100,000 of reportable compensation from the organization and any related organizations.
- List all of the organization's **former directors or trustees** that received, in the capacity as a former director or trustee of the organization, more than \$10,000 of reportable compensation from the organization and any related organizations. See instructions for the order in which to list the persons above.

Check this box if neither the organization nor any related organization compensated any current officer, director, or trustee.

(A) Name and title	(B) Average hours per week (list any hours for related organizations below line)	(C) Position (do not check more than one box, unless person is both an officer and a director/trustee)						(D) Reportable compensation from the organization (W-2/1099-MISC)	(E) Reportable compensation from related organizations (W-2/1099-MISC)	(F) Estimated amount of other compensation from the organization and related organizations
		Individual trustee or director	Institutional trustee	Officer	Key employee	Highest compensated employee	Former			
(1) BRADLEY A. SMITH CHAIRMAN	10.00	X		X			66,000.	0.	0.	
(2) JOHN SNIDER TREASURER	1.00	X		X			0.	0.	0.	
(3) HUNTER BATES DIRECTOR	1.00	X					0.	0.	0.	
(4) EDWARD H. CRANE DIRECTOR	1.00	X					0.	0.	0.	
(5) CLETA MITCHELL DIRECTOR	1.00	X					0.	0.	0.	
(6) STEPHEN MODZELEWSKI DIRECTOR	1.00	X					0.	0.	0.	
(7) ERIC O'KEEFE DIRECTOR	1.00	X					0.	0.	0.	
(8) DAVID KEATING PRESIDENT	40.00			X			154,176.	0.	24,964.	
(9) ALLEN DICKERSON SECRETARY/LEGAL DIRECTOR	40.00			X			172,278.	0.	17,600.	
(10) PARKER DOUGLAS SENIOR ATTORNEY	40.00				X		158,545.	0.	11,173.	
(11) TYLER MARTINEZ ATTORNEY	40.00					X	105,000.	0.	6,150.	
(12) ZAC MORGAN ATTORNEY	40.00					X	103,947.	0.	6,773.	
(13) OWEN YEATES ATTORNEY	40.00					X	107,638.	0.	8,296.	

Part VIII Statement of Revenue

Check if Schedule O contains a response or note to any line in this Part VIII

			(A)	(B)	(C)	(D)	
			Total revenue	Related or exempt function revenue	Unrelated business revenue	Revenue excluded from tax under sections 512 - 514	
Contributions, Gifts, Grants and Other Similar Amounts	1 a	Federated campaigns	1a				
	b	Membership dues	1b				
	c	Fundraising events	1c				
	d	Related organizations	1d				
	e	Government grants (contributions)	1e				
	f	All other contributions, gifts, grants, and similar amounts not included above	1f	2,486,518.			
	g	Noncash contributions included in lines 1a-1f	1g	\$ 50,637.			
	h	Total. Add lines 1a-1f		2,486,518.			
Program Service Revenue	2 a	ATTORNEY FEES	Business Code				
			541100	2,562.	2,562.		
	b						
	c						
	d						
	e						
	f	All other program service revenue					
g	Total. Add lines 2a-2f		2,562.				
Other Revenue	3	Investment income (including dividends, interest, and other similar amounts)		70,542.		70,542.	
	4	Income from investment of tax-exempt bond proceeds					
	5	Royalties					
	6 a	Gross rents	(i) Real				
			(ii) Personal				
	6 b	Less: rental expenses					
	6 c	Rental income or (loss)					
	d	Net rental income or (loss)					
	7 a	Gross amount from sales of assets other than inventory	(i) Securities				
			(ii) Other				
	7 b	Less: cost or other basis and sales expenses					
	7 c	Gain or (loss)					
d	Net gain or (loss)						
8 a	Gross income from fundraising events (not including \$ _____ of contributions reported on line 1c). See Part IV, line 18						
8 b	Less: direct expenses						
c	Net income or (loss) from fundraising events						
9 a	Gross income from gaming activities. See Part IV, line 19						
9 b	Less: direct expenses						
c	Net income or (loss) from gaming activities						
10 a	Gross sales of inventory, less returns and allowances						
10 b	Less: cost of goods sold						
c	Net income or (loss) from sales of inventory						
Miscellaneous Revenue	11 a	MISCELLANEOUS INCOME	Business Code				
			900099	4,592.	4,592.		
	b						
	c						
	d	All other revenue					
e	Total. Add lines 11a-11d		4,592.				
12	Total revenue. See instructions		2,564,214.	7,154.	0.	70,542.	

Part IX Statement of Functional Expenses

Section 501(c)(3) and 501(c)(4) organizations must complete all columns. All other organizations must complete column (A).

Check if Schedule O contains a response or note to any line in this Part IX

Do not include amounts reported on lines 6b, 7b, 8b, 9b, and 10b of Part VIII.	(A) Total expenses	(B) Program service expenses	(C) Management and general expenses	(D) Fundraising expenses
1 Grants and other assistance to domestic organizations and domestic governments. See Part IV, line 21	2,000.	2,000.		
2 Grants and other assistance to domestic individuals. See Part IV, line 22				
3 Grants and other assistance to foreign organizations, foreign governments, and foreign individuals. See Part IV, lines 15 and 16				
4 Benefits paid to or for members				
5 Compensation of current officers, directors, trustees, and key employees	538,737.	493,066.	11,036.	34,635.
6 Compensation not included above to disqualified persons (as defined under section 4958(f)(1)) and persons described in section 4958(c)(3)(B)	932,340.	853,303.	19,097.	59,940.
7 Other salaries and wages				
8 Pension plan accruals and contributions (include section 401(k) and 403(b) employer contributions)	22,329.	20,436.	457.	1,436.
9 Other employee benefits	60,965.	55,797.	1,249.	3,919.
10 Payroll taxes	102,277.	93,607.	2,095.	6,575.
11 Fees for services (nonemployees):				
a Management				
b Legal	26,053.	16,778.	2,579.	6,696.
c Accounting	16,029.		16,029.	
d Lobbying				
e Professional fundraising services. See Part IV, line 17	60,000.			60,000.
f Investment management fees				
g Other. (If line 11g amount exceeds 10% of line 25, column (A) amount, list line 11g expenses on Sch. O.)	97,252.	84,817.	5,447.	6,988.
12 Advertising and promotion				
13 Office expenses	7,699.	7,046.	158.	495.
14 Information technology	20,443.	18,711.	418.	1,314.
15 Royalties				
16 Occupancy	145,348.	133,027.	2,977.	9,344.
17 Travel	80,463.	66,403.	6,509.	7,551.
18 Payments of travel or entertainment expenses for any federal, state, or local public officials				
19 Conferences, conventions, and meetings	14,300.	11,850.	1,450.	1,000.
20 Interest	406.		406.	
21 Payments to affiliates				
22 Depreciation, depletion, and amortization	15,287.	13,991.	313.	983.
23 Insurance	12,016.	11,265.	751.	
24 Other expenses. Itemize expenses not covered above (List miscellaneous expenses on line 24e. If line 24e amount exceeds 10% of line 25, column (A) amount, list line 24e expenses on Schedule O.)				
a DUES AND SUBSCRIPTIONS	81,545.	79,794.	304.	1,447.
b PRINTING AND POSTAGE	44,915.	26,945.	5,974.	11,996.
c MISCELLANEOUS	19,326.	17,688.	396.	1,242.
d LICENSES AND TAXES	1,218.	256.	962.	0.
e All other expenses	1,519.	1,289.	161.	69.
25 Total functional expenses. Add lines 1 through 24e	2,302,467.	2,008,069.	78,768.	215,630.
26 Joint costs. Complete this line only if the organization reported in column (B) joint costs from a combined educational campaign and fundraising solicitation. Check here <input type="checkbox"/> if following SOP 98-2 (ASC 958-720)				

Part X Balance Sheet

Check if Schedule O contains a response or note to any line in this Part X

		(A) Beginning of year		(B) End of year
Assets	1 Cash - non-interest-bearing	501,488.	1	372,554.
	2 Savings and temporary cash investments	151,387.	2	
	3 Pledges and grants receivable, net		3	
	4 Accounts receivable, net	24,739.	4	29,704.
	5 Loans and other receivables from any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		5	
	6 Loans and other receivables from other disqualified persons (as defined under section 4958(f)(1)), and persons described in section 4958(c)(3)(B)		6	
	7 Notes and loans receivable, net		7	
	8 Inventories for sale or use		8	
	9 Prepaid expenses and deferred charges	16,119.	9	25,086.
	10a Land, buildings, and equipment: cost or other basis. Complete Part VI of Schedule D	10a 64,239.		
	b Less: accumulated depreciation	10b 9,299.	10c	54,940.
	11 Investments - publicly traded securities		11	
	12 Investments - other securities. See Part IV, line 11	3,287,218.	12	3,835,256.
	13 Investments - program-related. See Part IV, line 11		13	
	14 Intangible assets	24,893.	14	14,301.
	15 Other assets. See Part IV, line 11		15	32,947.
16 Total assets. Add lines 1 through 15 (must equal line 33)	4,009,976.	16	4,364,788.	
Liabilities	17 Accounts payable and accrued expenses	229,120.	17	303,616.
	18 Grants payable		18	
	19 Deferred revenue		19	
	20 Tax-exempt bond liabilities		20	
	21 Escrow or custodial account liability. Complete Part IV of Schedule D	380.	21	965.
	22 Loans and other payables to any current or former officer, director, trustee, key employee, creator or founder, substantial contributor, or 35% controlled entity or family member of any of these persons		22	
	23 Secured mortgages and notes payable to unrelated third parties		23	
	24 Unsecured notes and loans payable to unrelated third parties		24	
	25 Other liabilities (including federal income tax, payables to related third parties, and other liabilities not included on lines 17-24). Complete Part X of Schedule D	327.	25	13,175.
	26 Total liabilities. Add lines 17 through 25	229,827.	26	317,756.
Net Assets or Fund Balances	Organizations that follow FASB ASC 958, check here <input checked="" type="checkbox"/> and complete lines 27, 28, 32, and 33.			
	27 Net assets without donor restrictions	3,756,402.	27	4,047,032.
	28 Net assets with donor restrictions	23,747.	28	0.
	Organizations that do not follow FASB ASC 958, check here <input type="checkbox"/> and complete lines 29 through 33.			
	29 Capital stock or trust principal, or current funds		29	
	30 Paid-in or capital surplus, or land, building, or equipment fund		30	
	31 Retained earnings, endowment, accumulated income, or other funds		31	
	32 Total net assets or fund balances	3,780,149.	32	4,047,032.
	33 Total liabilities and net assets/fund balances	4,009,976.	33	4,364,788.

Part XI Reconciliation of Net Assets

Check if Schedule O contains a response or note to any line in this Part XI

1	Total revenue (must equal Part VIII, column (A), line 12)	1	2,564,214.
2	Total expenses (must equal Part IX, column (A), line 25)	2	2,302,467.
3	Revenue less expenses. Subtract line 2 from line 1	3	261,747.
4	Net assets or fund balances at beginning of year (must equal Part X, line 32, column (A))	4	3,780,149.
5	Net unrealized gains (losses) on investments	5	5,136.
6	Donated services and use of facilities	6	
7	Investment expenses	7	
8	Prior period adjustments	8	
9	Other changes in net assets or fund balances (explain on Schedule O)	9	0.
10	Net assets or fund balances at end of year. Combine lines 3 through 9 (must equal Part X, line 32, column (B))	10	4,047,032.

Part XII Financial Statements and Reporting

Check if Schedule O contains a response or note to any line in this Part XII

	Yes	No
1 Accounting method used to prepare the Form 990: <input type="checkbox"/> Cash <input checked="" type="checkbox"/> Accrual <input type="checkbox"/> Other _____ If the organization changed its method of accounting from a prior year or checked "Other," explain in Schedule O.		
2a Were the organization's financial statements compiled or reviewed by an independent accountant? _____ If "Yes," check a box below to indicate whether the financial statements for the year were compiled or reviewed on a separate basis, consolidated basis, or both: <input type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis		X
b Were the organization's financial statements audited by an independent accountant? _____ If "Yes," check a box below to indicate whether the financial statements for the year were audited on a separate basis, consolidated basis, or both: <input checked="" type="checkbox"/> Separate basis <input type="checkbox"/> Consolidated basis <input type="checkbox"/> Both consolidated and separate basis	X	
c If "Yes" to line 2a or 2b, does the organization have a committee that assumes responsibility for oversight of the audit, review, or compilation of its financial statements and selection of an independent accountant? _____ If the organization changed either its oversight process or selection process during the tax year, explain on Schedule O.	X	
3a As a result of a federal award, was the organization required to undergo an audit or audits as set forth in the Single Audit Act and OMB Circular A-133? _____		X
b If "Yes," did the organization undergo the required audit or audits? If the organization did not undergo the required audit or audits, explain why on Schedule O and describe any steps taken to undergo such audits _____		

Form 990 (2019)

SCHEDULE A
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Public Charity Status and Public Support

Complete if the organization is a section 501(c)(3) organization or a section 4947(a)(1) nonexempt charitable trust.

Attach to Form 990 or Form 990-EZ.

Go to www.irs.gov/Form990 for instructions and the latest information.

OMB No. 1545-0047

2019

Open to Public Inspection

Name of the organization: INSTITUTE FOR FREE SPEECH
Employer identification number: 20-3676886

Part I Reason for Public Charity Status (All organizations must complete this part.) See instructions.

The organization is not a private foundation because it is: (For lines 1 through 12, check only one box.)

- 1 A church, convention of churches, or association of churches described in section 170(b)(1)(A)(i).
2 A school described in section 170(b)(1)(A)(ii).
3 A hospital or a cooperative hospital service organization described in section 170(b)(1)(A)(iii).
4 A medical research organization operated in conjunction with a hospital described in section 170(b)(1)(A)(iii).
5 An organization operated for the benefit of a college or university owned or operated by a governmental unit described in section 170(b)(1)(A)(iv).
6 A federal, state, or local government or governmental unit described in section 170(b)(1)(A)(v).
7 X An organization that normally receives a substantial part of its support from a governmental unit or from the general public described in section 170(b)(1)(A)(vi).
8 A community trust described in section 170(b)(1)(A)(vi).
9 An agricultural research organization described in section 170(b)(1)(A)(ix) operated in conjunction with a land-grant college or university or a non-land-grant college of agriculture.
10 An organization that normally receives: (1) more than 33 1/3% of its support from contributions, membership fees, and gross receipts from activities related to its exempt functions.
11 An organization organized and operated exclusively to test for public safety.
12 An organization organized and operated exclusively for the benefit of, to perform the functions of, or to carry out the purposes of one or more publicly supported organizations described in section 509(a)(1) or section 509(a)(2).
a Type I. A supporting organization operated, supervised, or controlled by its supported organization(s).
b Type II. A supporting organization supervised or controlled in connection with its supported organization(s).
c Type III functionally integrated. A supporting organization operated in connection with, and functionally integrated with, its supported organization(s).
d Type III non-functionally integrated. A supporting organization operated in connection with its supported organization(s) that is not functionally integrated.
e Check this box if the organization received a written determination from the IRS that it is a Type I, Type II, Type III functionally integrated, or Type III non-functionally integrated supporting organization.
f Enter the number of supported organizations
g Provide the following information about the supported organization(s).

Table with 6 columns: (i) Name of supported organization, (ii) EIN, (iii) Type of organization, (iv) Is the organization listed in your governing document?, (v) Amount of monetary support, (vi) Amount of other support. Includes a Total row at the bottom.

Part II Support Schedule for Organizations Described in Sections 170(b)(1)(A)(iv) and 170(b)(1)(A)(vi)

(Complete only if you checked the box on line 5, 7, or 8 of Part I or if the organization failed to qualify under Part III. If the organization fails to qualify under the tests listed below, please complete Part III.)

Section A. Public Support

Calendar year (or fiscal year beginning in) ▶	(a) 2015	(b) 2016	(c) 2017	(d) 2018	(e) 2019	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")	1999911.	2021188.	2179442.	2567314.	2486518.	11254373.
2 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
3 The value of services or facilities furnished by a governmental unit to the organization without charge						
4 Total. Add lines 1 through 3	1999911.	2021188.	2179442.	2567314.	2486518.	11254373.
5 The portion of total contributions by each person (other than a governmental unit or publicly supported organization) included on line 1 that exceeds 2% of the amount shown on line 11, column (f)						2836156.
6 Public support. Subtract line 5 from line 4.						8418217.

Section B. Total Support

Calendar year (or fiscal year beginning in) ▶	(a) 2015	(b) 2016	(c) 2017	(d) 2018	(e) 2019	(f) Total
7 Amounts from line 4	1999911.	2021188.	2179442.	2567314.	2486518.	11254373.
8 Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources	101.	217.	27,747.	65,186.	70,542.	163,793.
9 Net income from unrelated business activities, whether or not the business is regularly carried on				12,312.	0.	12,312.
10 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)	1,385.	8,381.	6,471.	14,491.	4,592.	35,320.
11 Total support. Add lines 7 through 10						11465798.
12 Gross receipts from related activities, etc. (see instructions)					12	367,437.
13 First five years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and stop here						<input type="checkbox"/>

Section C. Computation of Public Support Percentage

14 Public support percentage for 2019 (line 6, column (f) divided by line 11, column (f))	14	73.42 %
15 Public support percentage from 2018 Schedule A, Part II, line 14	15	67.36 %
16a 33 1/3% support test - 2019. If the organization did not check the box on line 13, and line 14 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization	<input checked="" type="checkbox"/>	
b 33 1/3% support test - 2018. If the organization did not check a box on line 13 or 16a, and line 15 is 33 1/3% or more, check this box and stop here. The organization qualifies as a publicly supported organization	<input type="checkbox"/>	
17a 10% -facts-and-circumstances test - 2019. If the organization did not check a box on line 13, 16a, or 16b, and line 14 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and stop here. Explain in Part VI how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization	<input type="checkbox"/>	
b 10% -facts-and-circumstances test - 2018. If the organization did not check a box on line 13, 16a, 16b, or 17a, and line 15 is 10% or more, and if the organization meets the "facts-and-circumstances" test, check this box and stop here. Explain in Part VI how the organization meets the "facts-and-circumstances" test. The organization qualifies as a publicly supported organization	<input type="checkbox"/>	
18 Private foundation. If the organization did not check a box on line 13, 16a, 16b, 17a, or 17b, check this box and see instructions	<input type="checkbox"/>	

Part III Support Schedule for Organizations Described in Section 509(a)(2)

(Complete only if you checked the box on line 10 of Part I or if the organization failed to qualify under Part II. If the organization fails to qualify under the tests listed below, please complete Part II.)

Section A. Public Support

Calendar year (or fiscal year beginning in) ►	(a) 2015	(b) 2016	(c) 2017	(d) 2018	(e) 2019	(f) Total
1 Gifts, grants, contributions, and membership fees received. (Do not include any "unusual grants.")						
2 Gross receipts from admissions, merchandise sold or services performed, or facilities furnished in any activity that is related to the organization's tax-exempt purpose						
3 Gross receipts from activities that are not an unrelated trade or business under section 513						
4 Tax revenues levied for the organization's benefit and either paid to or expended on its behalf						
5 The value of services or facilities furnished by a governmental unit to the organization without charge						
6 Total. Add lines 1 through 5						
7a Amounts included on lines 1, 2, and 3 received from disqualified persons						
b Amounts included on lines 2 and 3 received from other than disqualified persons that exceed the greater of \$5,000 or 1% of the amount on line 13 for the year						
c Add lines 7a and 7b						
8 Public support. (Subtract line 7c from line 6.)						

Section B. Total Support

Calendar year (or fiscal year beginning in) ►	(a) 2015	(b) 2016	(c) 2017	(d) 2018	(e) 2019	(f) Total
9 Amounts from line 6						
10a Gross income from interest, dividends, payments received on securities loans, rents, royalties, and income from similar sources						
b Unrelated business taxable income (less section 511 taxes) from businesses acquired after June 30, 1975						
c Add lines 10a and 10b						
11 Net income from unrelated business activities not included in line 10b, whether or not the business is regularly carried on						
12 Other income. Do not include gain or loss from the sale of capital assets (Explain in Part VI.)						
13 Total support. (Add lines 9, 10c, 11, and 12.)						

14 First five years. If the Form 990 is for the organization's first, second, third, fourth, or fifth tax year as a section 501(c)(3) organization, check this box and **stop here**

Section C. Computation of Public Support Percentage

15 Public support percentage for 2019 (line 8, column (f), divided by line 13, column (f))	15	%
16 Public support percentage from 2018 Schedule A, Part III, line 15	16	%

Section D. Computation of Investment Income Percentage

17 Investment income percentage for 2019 (line 10c, column (f), divided by line 13, column (f))	17	%
18 Investment income percentage from 2018 Schedule A, Part III, line 17	18	%

19a 33 1/3% support tests - 2019. If the organization did not check the box on line 14, and line 15 is more than 33 1/3%, and line 17 is not more than 33 1/3%, check this box and **stop here**. The organization qualifies as a publicly supported organization

b 33 1/3% support tests - 2018. If the organization did not check a box on line 14 or line 19a, and line 16 is more than 33 1/3%, and line 18 is not more than 33 1/3%, check this box and **stop here**. The organization qualifies as a publicly supported organization

20 Private foundation. If the organization did not check a box on line 14, 19a, or 19b, check this box and see instructions

Part IV Supporting Organizations

(Complete only if you checked a box in line 12 on Part I. If you checked 12a of Part I, complete Sections A and B. If you checked 12b of Part I, complete Sections A and C. If you checked 12c of Part I, complete Sections A, D, and E. If you checked 12d of Part I, complete Sections A and D, and complete Part V.)

Section A. All Supporting Organizations

	Yes	No
1 Are all of the organization's supported organizations listed by name in the organization's governing documents? <i>If "No," describe in Part VI how the supported organizations are designated. If designated by class or purpose, describe the designation. If historic and continuing relationship, explain.</i>		
2 Did the organization have any supported organization that does not have an IRS determination of status under section 509(a)(1) or (2)? <i>If "Yes," explain in Part VI how the organization determined that the supported organization was described in section 509(a)(1) or (2).</i>		
3a Did the organization have a supported organization described in section 501(c)(4), (5), or (6)? <i>If "Yes," answer (b) and (c) below.</i>		
b Did the organization confirm that each supported organization qualified under section 501(c)(4), (5), or (6) and satisfied the public support tests under section 509(a)(2)? <i>If "Yes," describe in Part VI when and how the organization made the determination.</i>		
c Did the organization ensure that all support to such organizations was used exclusively for section 170(c)(2)(B) purposes? <i>If "Yes," explain in Part VI what controls the organization put in place to ensure such use.</i>		
4a Was any supported organization not organized in the United States ("foreign supported organization")? <i>If "Yes," and if you checked 12a or 12b in Part I, answer (b) and (c) below.</i>		
b Did the organization have ultimate control and discretion in deciding whether to make grants to the foreign supported organization? <i>If "Yes," describe in Part VI how the organization had such control and discretion despite being controlled or supervised by or in connection with its supported organizations.</i>		
c Did the organization support any foreign supported organization that does not have an IRS determination under sections 501(c)(3) and 509(a)(1) or (2)? <i>If "Yes," explain in Part VI what controls the organization used to ensure that all support to the foreign supported organization was used exclusively for section 170(c)(2)(B) purposes.</i>		
5a Did the organization add, substitute, or remove any supported organizations during the tax year? <i>If "Yes," answer (b) and (c) below (if applicable). Also, provide detail in Part VI, including (i) the names and EIN numbers of the supported organizations added, substituted, or removed; (ii) the reasons for each such action; (iii) the authority under the organization's organizing document authorizing such action; and (iv) how the action was accomplished (such as by amendment to the organizing document).</i>		
b Type I or Type II only. Was any added or substituted supported organization part of a class already designated in the organization's organizing document?		
c Substitutions only. Was the substitution the result of an event beyond the organization's control?		
6 Did the organization provide support (whether in the form of grants or the provision of services or facilities) to anyone other than (i) its supported organizations, (ii) individuals that are part of the charitable class benefited by one or more of its supported organizations, or (iii) other supporting organizations that also support or benefit one or more of the filing organization's supported organizations? <i>If "Yes," provide detail in Part VI.</i>		
7 Did the organization provide a grant, loan, compensation, or other similar payment to a substantial contributor (as defined in section 4958(c)(3)(C)), a family member of a substantial contributor, or a 35% controlled entity with regard to a substantial contributor? <i>If "Yes," complete Part I of Schedule L (Form 990 or 990-EZ).</i>		
8 Did the organization make a loan to a disqualified person (as defined in section 4958) not described in line 7? <i>If "Yes," complete Part I of Schedule L (Form 990 or 990-EZ).</i>		
9a Was the organization controlled directly or indirectly at any time during the tax year by one or more disqualified persons as defined in section 4946 (other than foundation managers and organizations described in section 509(a)(1) or (2))? <i>If "Yes," provide detail in Part VI.</i>		
b Did one or more disqualified persons (as defined in line 9a) hold a controlling interest in any entity in which the supporting organization had an interest? <i>If "Yes," provide detail in Part VI.</i>		
c Did a disqualified person (as defined in line 9a) have an ownership interest in, or derive any personal benefit from, assets in which the supporting organization also had an interest? <i>If "Yes," provide detail in Part VI.</i>		
10a Was the organization subject to the excess business holdings rules of section 4943 because of section 4943(f) (regarding certain Type II supporting organizations, and all Type III non-functionally integrated supporting organizations)? <i>If "Yes," answer 10b below.</i>		
b Did the organization have any excess business holdings in the tax year? <i>(Use Schedule C, Form 4720, to determine whether the organization had excess business holdings.)</i>		

Part IV Supporting Organizations (continued)

	Yes	No
11 Has the organization accepted a gift or contribution from any of the following persons?		
a A person who directly or indirectly controls, either alone or together with persons described in (b) and (c) below, the governing body of a supported organization?		
b A family member of a person described in (a) above?		
c A 35% controlled entity of a person described in (a) or (b) above? <i>If "Yes" to a, b, or c, provide detail in Part VI.</i>		

Section B. Type I Supporting Organizations

	Yes	No
1 Did the directors, trustees, or membership of one or more supported organizations have the power to regularly appoint or elect at least a majority of the organization's directors or trustees at all times during the tax year? <i>If "No," describe in Part VI how the supported organization(s) effectively operated, supervised, or controlled the organization's activities. If the organization had more than one supported organization, describe how the powers to appoint and/or remove directors or trustees were allocated among the supported organizations and what conditions or restrictions, if any, applied to such powers during the tax year.</i>		
2 Did the organization operate for the benefit of any supported organization other than the supported organization(s) that operated, supervised, or controlled the supporting organization? <i>If "Yes," explain in Part VI how providing such benefit carried out the purposes of the supported organization(s) that operated, supervised, or controlled the supporting organization.</i>		

Section C. Type II Supporting Organizations

	Yes	No
1 Were a majority of the organization's directors or trustees during the tax year also a majority of the directors or trustees of each of the organization's supported organization(s)? <i>If "No," describe in Part VI how control or management of the supporting organization was vested in the same persons that controlled or managed the supported organization(s).</i>		

Section D. All Type III Supporting Organizations

	Yes	No
1 Did the organization provide to each of its supported organizations, by the last day of the fifth month of the organization's tax year, (i) a written notice describing the type and amount of support provided during the prior tax year, (ii) a copy of the Form 990 that was most recently filed as of the date of notification, and (iii) copies of the organization's governing documents in effect on the date of notification, to the extent not previously provided?		
2 Were any of the organization's officers, directors, or trustees either (i) appointed or elected by the supported organization(s) or (ii) serving on the governing body of a supported organization? <i>If "No," explain in Part VI how the organization maintained a close and continuous working relationship with the supported organization(s).</i>		
3 By reason of the relationship described in (2), did the organization's supported organizations have a significant voice in the organization's investment policies and in directing the use of the organization's income or assets at all times during the tax year? <i>If "Yes," describe in Part VI the role the organization's supported organizations played in this regard.</i>		

Section E. Type III Functionally Integrated Supporting Organizations

1 Check the box next to the method that the organization used to satisfy the Integral Part Test during the year (see instructions).		
a <input type="checkbox"/> The organization satisfied the Activities Test. Complete line 2 below.		
b <input type="checkbox"/> The organization is the parent of each of its supported organizations. Complete line 3 below.		
c <input type="checkbox"/> The organization supported a governmental entity. Describe in Part VI how you supported a government entity (see instructions).		
2 Activities Test. Answer (a) and (b) below.		
a Did substantially all of the organization's activities during the tax year directly further the exempt purposes of the supported organization(s) to which the organization was responsive? <i>If "Yes," then in Part VI identify those supported organizations and explain how these activities directly furthered their exempt purposes, how the organization was responsive to those supported organizations, and how the organization determined that these activities constituted substantially all of its activities.</i>		
b Did the activities described in (a) constitute activities that, but for the organization's involvement, one or more of the organization's supported organization(s) would have been engaged in? <i>If "Yes," explain in Part VI the reasons for the organization's position that its supported organization(s) would have engaged in these activities but for the organization's involvement.</i>		
3 Parent of Supported Organizations. Answer (a) and (b) below.		
a Did the organization have the power to regularly appoint or elect a majority of the officers, directors, or trustees of each of the supported organizations? <i>Provide details in Part VI.</i>		
b Did the organization exercise a substantial degree of direction over the policies, programs, and activities of each of its supported organizations? <i>If "Yes," describe in Part VI the role played by the organization in this regard.</i>		

Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations

- 1 Check here if the organization satisfied the Integral Part Test as a qualifying trust on Nov. 20, 1970 (explain in Part VI). **See instructions.** All other Type III non-functionally integrated supporting organizations must complete Sections A through E.

Section A - Adjusted Net Income		(A) Prior Year	(B) Current Year (optional)
1	Net short-term capital gain	1	
2	Recoveries of prior-year distributions	2	
3	Other gross income (see instructions)	3	
4	Add lines 1 through 3.	4	
5	Depreciation and depletion	5	
6	Portion of operating expenses paid or incurred for production or collection of gross income or for management, conservation, or maintenance of property held for production of income (see instructions)	6	
7	Other expenses (see instructions)	7	
8	Adjusted Net Income (subtract lines 5, 6, and 7 from line 4)	8	

Section B - Minimum Asset Amount		(A) Prior Year	(B) Current Year (optional)
1	Aggregate fair market value of all non-exempt-use assets (see instructions for short tax year or assets held for part of year):		
a	Average monthly value of securities	1a	
b	Average monthly cash balances	1b	
c	Fair market value of other non-exempt-use assets	1c	
d	Total (add lines 1a, 1b, and 1c)	1d	
e	Discount claimed for blockage or other factors (explain in detail in Part VI):		
2	Acquisition indebtedness applicable to non-exempt-use assets	2	
3	Subtract line 2 from line 1d.	3	
4	Cash deemed held for exempt use. Enter 1-1/2% of line 3 (for greater amount, see instructions).	4	
5	Net value of non-exempt-use assets (subtract line 4 from line 3)	5	
6	Multiply line 5 by .035.	6	
7	Recoveries of prior-year distributions	7	
8	Minimum Asset Amount (add line 7 to line 6)	8	

Section C - Distributable Amount			Current Year
1	Adjusted net income for prior year (from Section A, line 8, Column A)	1	
2	Enter 85% of line 1.	2	
3	Minimum asset amount for prior year (from Section B, line 8, Column A)	3	
4	Enter greater of line 2 or line 3.	4	
5	Income tax imposed in prior year	5	
6	Distributable Amount. Subtract line 5 from line 4, unless subject to emergency temporary reduction (see instructions).	6	
7	<input type="checkbox"/> Check here if the current year is the organization's first as a non-functionally integrated Type III supporting organization (see instructions).		

Schedule A (Form 990 or 990-EZ) 2019

Part V Type III Non-Functionally Integrated 509(a)(3) Supporting Organizations (continued)

Section D - Distributions	Current Year
1 Amounts paid to supported organizations to accomplish exempt purposes	
2 Amounts paid to perform activity that directly furthers exempt purposes of supported organizations, in excess of income from activity	
3 Administrative expenses paid to accomplish exempt purposes of supported organizations	
4 Amounts paid to acquire exempt-use assets	
5 Qualified set-aside amounts (prior IRS approval required)	
6 Other distributions (describe in Part VI). See instructions.	
7 Total annual distributions. Add lines 1 through 6.	
8 Distributions to attentive supported organizations to which the organization is responsive (provide details in Part VI). See instructions.	
9 Distributable amount for 2019 from Section C, line 6	
10 Line 8 amount divided by line 9 amount	

Section E - Distribution Allocations (see instructions)	(i) Excess Distributions	(ii) Underdistributions Pre-2019	(iii) Distributable Amount for 2019
1 Distributable amount for 2019 from Section C, line 6			
2 Underdistributions, if any, for years prior to 2019 (reasonable cause required- explain in Part VI). See instructions.			
3 Excess distributions carryover, if any, to 2019			
a From 2014			
b From 2015			
c From 2016			
d From 2017			
e From 2018			
f Total of lines 3a through e			
g Applied to underdistributions of prior years			
h Applied to 2019 distributable amount			
i Carryover from 2014 not applied (see instructions)			
j Remainder. Subtract lines 3g, 3h, and 3i from 3f.			
4 Distributions for 2019 from Section D, line 7: \$			
a Applied to underdistributions of prior years			
b Applied to 2019 distributable amount			
c Remainder. Subtract lines 4a and 4b from 4.			
5 Remaining underdistributions for years prior to 2019, if any. Subtract lines 3g and 4a from line 2. For result greater than zero, explain in Part VI . See instructions.			
6 Remaining underdistributions for 2019. Subtract lines 3h and 4b from line 1. For result greater than zero, explain in Part VI . See instructions.			
7 Excess distributions carryover to 2020. Add lines 3j and 4c.			
8 Breakdown of line 7:			
a Excess from 2015			
b Excess from 2016			
c Excess from 2017			
d Excess from 2018			
e Excess from 2019			

Part VI

Supplemental Information. Provide the explanations required by Part II, line 10; Part II, line 17a or 17b; Part III, line 12; Part IV, Section A, lines 1, 2, 3b, 3c, 4b, 4c, 5a, 6, 9a, 9b, 9c, 11a, 11b, and 11c; Part IV, Section B, lines 1 and 2; Part IV, Section C, line 1; Part IV, Section D, lines 2 and 3; Part IV, Section E, lines 1c, 2a, 2b, 3a, and 3b; Part V, line 1; Part V, Section B, line 1e; Part V, Section D, lines 5, 6, and 8; and Part V, Section E, lines 2, 5, and 6. Also complete this part for any additional information. (See instructions.)

Multiple horizontal lines for supplemental information.

Schedule B

(Form 990, 990-EZ, or 990-PF)

Department of the Treasury
Internal Revenue Service

Schedule of Contributors

▶ Attach to Form 990, Form 990-EZ, or Form 990-PF.
▶ Go to www.irs.gov/Form990 for the latest information.

OMB No. 1545-0047

2019

Name of the organization

INSTITUTE FOR FREE SPEECH

Employer identification number

20-3676886

Organization type (check one):

Filers of:

Section:

Form 990 or 990-EZ

501(c)(3) (enter number) organization

4947(a)(1) nonexempt charitable trust **not** treated as a private foundation

527 political organization

Form 990-PF

501(c)(3) exempt private foundation

4947(a)(1) nonexempt charitable trust treated as a private foundation

501(c)(3) taxable private foundation

Check if your organization is covered by the **General Rule** or a **Special Rule**.

Note: Only a section 501(c)(7), (8), or (10) organization can check boxes for both the General Rule and a Special Rule. See instructions.

General Rule

For an organization filing Form 990, 990-EZ, or 990-PF that received, during the year, contributions totaling \$5,000 or more (in money or property) from any one contributor. Complete Parts I and II. See instructions for determining a contributor's total contributions.

Special Rules

For an organization described in section 501(c)(3) filing Form 990 or 990-EZ that met the 33 1/3% support test of the regulations under sections 509(a)(1) and 170(b)(1)(A)(vi), that checked Schedule A (Form 990 or 990-EZ), Part II, line 13, 16a, or 16b, and that received from any one contributor, during the year, total contributions of the greater of **(1)** \$5,000; or **(2)** 2% of the amount on (i) Form 990, Part VIII, line 1h; or (ii) Form 990-EZ, line 1. Complete Parts I and II.

For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, total contributions of more than \$1,000 *exclusively* for religious, charitable, scientific, literary, or educational purposes, or for the prevention of cruelty to children or animals. Complete Parts I, II, and III.

For an organization described in section 501(c)(7), (8), or (10) filing Form 990 or 990-EZ that received from any one contributor, during the year, contributions *exclusively* for religious, charitable, etc., purposes, but no such contributions totaled more than \$1,000. If this box is checked, enter here the total contributions that were received during the year for an *exclusively* religious, charitable, etc., purpose. Don't complete any of the parts unless the **General Rule** applies to this organization because it received *nonexclusively* religious, charitable, etc., contributions totaling \$5,000 or more during the year ▶ \$ _____

Caution: An organization that isn't covered by the General Rule and/or the Special Rules doesn't file Schedule B (Form 990, 990-EZ, or 990-PF), but it **must** answer "No" on Part IV, line 2, of its Form 990; or check the box on line H of its Form 990-EZ or on its Form 990-PF, Part I, line 2, to certify that it doesn't meet the filing requirements of Schedule B (Form 990, 990-EZ, or 990-PF).

Name of organization INSTITUTE FOR FREE SPEECH	Employer identification number 20-3676886
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Part I Contributors (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
<u>1</u>	 <hr/> <hr/> <hr/>	\$ <u>785,100.</u>	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
<u>2</u>	 <hr/> <hr/> <hr/>	\$ <u>342,000.</u>	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
<u>3</u>	 <hr/> <hr/> <hr/>	\$ <u>230,000.</u>	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
<u>4</u>	 <hr/> <hr/> <hr/>	\$ <u>150,000.</u>	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
<u>5</u>	 <hr/> <hr/> <hr/>	\$ <u>150,000.</u>	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
<u>6</u>	 <hr/> <hr/> <hr/>	\$ <u>125,000.</u>	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

Name of organization INSTITUTE FOR FREE SPEECH	Employer identification number 20-3676886
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Part I Contributors (see instructions). Use duplicate copies of Part I if additional space is needed.

(a) No.	(b) Name, address, and ZIP + 4	(c) Total contributions	(d) Type of contribution
7	_____ _____ _____	\$ <u>100,750.</u>	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
8	_____ _____ _____	\$ <u>100,000.</u>	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
9	_____ _____ _____	\$ <u>100,000.</u>	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
10	_____ _____ _____	\$ <u>75,000.</u>	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)
11	_____ _____ _____	\$ <u>50,637.</u>	Person <input type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input checked="" type="checkbox"/> (Complete Part II for noncash contributions.)
12	_____ _____ _____	\$ <u>50,000.</u>	Person <input checked="" type="checkbox"/> Payroll <input type="checkbox"/> Noncash <input type="checkbox"/> (Complete Part II for noncash contributions.)

Name of organization INSTITUTE FOR FREE SPEECH	Employer identification number 20-3676886
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Part II Noncash Property (see instructions). Use duplicate copies of Part II if additional space is needed.

(a) No. from Part I	(b) Description of noncash property given	(c) FMV (or estimate) (See instructions.)	(d) Date received
11	STOCK DONATION _____ _____ _____	\$ 50,637.	06/20/19
_____	_____ _____ _____	\$ _____	_____
_____	_____ _____ _____	\$ _____	_____
_____	_____ _____ _____	\$ _____	_____
_____	_____ _____ _____	\$ _____	_____
_____	_____ _____ _____	\$ _____	_____
_____	_____ _____ _____	\$ _____	_____

Name of organization INSTITUTE FOR FREE SPEECH	Employer identification number 20-3676886
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Part III Exclusively religious, charitable, etc., contributions to organizations described in section 501(c)(7), (8), or (10) that total more than \$1,000 for the year from any one contributor. Complete columns (a) through (e) and the following line entry. For organizations completing Part III, enter the total of exclusively religious, charitable, etc., contributions of **\$1,000 or less** for the year. (Enter this info. once.) ▶ \$ _____
Use duplicate copies of Part III if additional space is needed.

(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
(e) Transfer of gift			
Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee	
(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
(e) Transfer of gift			
Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee	
(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
(e) Transfer of gift			
Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee	
(a) No. from Part I	(b) Purpose of gift	(c) Use of gift	(d) Description of how gift is held
(e) Transfer of gift			
Transferee's name, address, and ZIP + 4		Relationship of transferor to transferee	

SCHEDULE C
(Form 990 or 990-EZ)

Political Campaign and Lobbying Activities

OMB No. 1545-0047

2019

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

For Organizations Exempt From Income Tax Under section 501(c) and section 527
▶ **Complete if the organization is described below.** ▶ **Attach to Form 990 or Form 990-EZ.**
▶ **Go to www.irs.gov/Form990 for instructions and the latest information.**

If the organization answered "Yes," on Form 990, Part IV, line 3, or Form 990-EZ, Part V, line 46 (Political Campaign Activities), then

- Section 501(c)(3) organizations: Complete Parts I-A and B. Do not complete Part I-C.
- Section 501(c) (other than section 501(c)(3)) organizations: Complete Parts I-A and C below. Do not complete Part I-B.
- Section 527 organizations: Complete Part I-A only.

If the organization answered "Yes," on Form 990, Part IV, line 4, or Form 990-EZ, Part VI, line 47 (Lobbying Activities), then

- Section 501(c)(3) organizations that have filed Form 5768 (election under section 501(h)): Complete Part II-A. Do not complete Part II-B.
- Section 501(c)(3) organizations that have NOT filed Form 5768 (election under section 501(h)): Complete Part II-B. Do not complete Part II-A.

If the organization answered "Yes," on Form 990, Part IV, line 5 (Proxy Tax) (see separate instructions) or Form 990-EZ, Part V, line 35c (Proxy Tax) (see separate instructions), then

- Section 501(c)(4), (5), or (6) organizations: Complete Part III.

Name of organization INSTITUTE FOR FREE SPEECH	Employer identification number 20-3676886
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Part I-A Complete if the organization is exempt under section 501(c) or is a section 527 organization.

- 1 Provide a description of the organization's direct and indirect political campaign activities in Part IV.
- 2 Political campaign activity expenditures ▶ \$ _____
- 3 Volunteer hours for political campaign activities _____

Part I-B Complete if the organization is exempt under section 501(c)(3).

- 1 Enter the amount of any excise tax incurred by the organization under section 4955 ▶ \$ _____
- 2 Enter the amount of any excise tax incurred by organization managers under section 4955 ▶ \$ _____
- 3 If the organization incurred a section 4955 tax, did it file Form 4720 for this year? Yes No
- 4a Was a correction made? Yes No
- b If "Yes," describe in Part IV.

Part I-C Complete if the organization is exempt under section 501(c), except section 501(c)(3).

- 1 Enter the amount directly expended by the filing organization for section 527 exempt function activities ▶ \$ _____
- 2 Enter the amount of the filing organization's funds contributed to other organizations for section 527 exempt function activities ▶ \$ _____
- 3 Total exempt function expenditures. Add lines 1 and 2. Enter here and on Form 1120-POL, line 17b ▶ \$ _____
- 4 Did the filing organization file **Form 1120-POL** for this year? Yes No
- 5 Enter the names, addresses and employer identification number (EIN) of all section 527 political organizations to which the filing organization made payments. For each organization listed, enter the amount paid from the filing organization's funds. Also enter the amount of political contributions received that were promptly and directly delivered to a separate political organization, such as a separate segregated fund or a political action committee (PAC). If additional space is needed, provide information in Part IV.

(a) Name	(b) Address	(c) EIN	(d) Amount paid from filing organization's funds. If none, enter -0-.	(e) Amount of political contributions received and promptly and directly delivered to a separate political organization. If none, enter -0-.

For Paperwork Reduction Act Notice, see the Instructions for Form 990 or 990-EZ. **Schedule C (Form 990 or 990-EZ) 2019**

Part II-A Complete if the organization is exempt under section 501(c)(3) and filed Form 5768 (election under section 501(h)).

- A** Check if the filing organization belongs to an affiliated group (and list in Part IV each affiliated group member's name, address, EIN, expenses, and share of excess lobbying expenditures).
B Check if the filing organization checked box A and "limited control" provisions apply.

Limits on Lobbying Expenditures (The term "expenditures" means amounts paid or incurred.)		(a) Filing organization's totals	(b) Affiliated group totals												
1a	Total lobbying expenditures to influence public opinion (grassroots lobbying)														
b	Total lobbying expenditures to influence a legislative body (direct lobbying)	30,306.													
c	Total lobbying expenditures (add lines 1a and 1b)	30,306.													
d	Other exempt purpose expenditures	2,272,161.													
e	Total exempt purpose expenditures (add lines 1c and 1d)	2,302,467.													
f	Lobbying nontaxable amount. Enter the amount from the following table in both columns.	265,123.													
<table border="1" style="width: 100%;"> <thead> <tr> <th style="width: 50%;">If the amount on line 1e, column (a) or (b) is:</th> <th style="width: 50%;">The lobbying nontaxable amount is:</th> </tr> </thead> <tbody> <tr> <td>Not over \$500,000</td> <td>20% of the amount on line 1e.</td> </tr> <tr> <td>Over \$500,000 but not over \$1,000,000</td> <td>\$100,000 plus 15% of the excess over \$500,000.</td> </tr> <tr> <td>Over \$1,000,000 but not over \$1,500,000</td> <td>\$175,000 plus 10% of the excess over \$1,000,000.</td> </tr> <tr> <td>Over \$1,500,000 but not over \$17,000,000</td> <td>\$225,000 plus 5% of the excess over \$1,500,000.</td> </tr> <tr> <td>Over \$17,000,000</td> <td>\$1,000,000.</td> </tr> </tbody> </table>		If the amount on line 1e, column (a) or (b) is:	The lobbying nontaxable amount is:	Not over \$500,000	20% of the amount on line 1e.	Over \$500,000 but not over \$1,000,000	\$100,000 plus 15% of the excess over \$500,000.	Over \$1,000,000 but not over \$1,500,000	\$175,000 plus 10% of the excess over \$1,000,000.	Over \$1,500,000 but not over \$17,000,000	\$225,000 plus 5% of the excess over \$1,500,000.	Over \$17,000,000	\$1,000,000.		
If the amount on line 1e, column (a) or (b) is:	The lobbying nontaxable amount is:														
Not over \$500,000	20% of the amount on line 1e.														
Over \$500,000 but not over \$1,000,000	\$100,000 plus 15% of the excess over \$500,000.														
Over \$1,000,000 but not over \$1,500,000	\$175,000 plus 10% of the excess over \$1,000,000.														
Over \$1,500,000 but not over \$17,000,000	\$225,000 plus 5% of the excess over \$1,500,000.														
Over \$17,000,000	\$1,000,000.														
g	Grassroots nontaxable amount (enter 25% of line 1f)	66,281.													
h	Subtract line 1g from line 1a. If zero or less, enter -0-	0.													
i	Subtract line 1f from line 1c. If zero or less, enter -0-	0.													
j	If there is an amount other than zero on either line 1h or line 1i, did the organization file Form 4720 reporting section 4911 tax for this year?		<input type="checkbox"/> Yes <input type="checkbox"/> No												

4-Year Averaging Period Under Section 501(h)
 (Some organizations that made a section 501(h) election do not have to complete all of the five columns below.
 See the separate instructions for lines 2a through 2f.)

Lobbying Expenditures During 4-Year Averaging Period					
Calendar year (or fiscal year beginning in)	(a) 2016	(b) 2017	(c) 2018	(d) 2019	(e) Total
2a Lobbying nontaxable amount	240,787.	246,952.	255,315.	265,123.	1,008,177.
b Lobbying ceiling amount (150% of line 2a, column(e))					1,512,266.
c Total lobbying expenditures	7,552.	23,256.	30,651.	30,306.	91,765.
d Grassroots nontaxable amount	60,197.	61,738.	63,829.	66,281.	252,045.
e Grassroots ceiling amount (150% of line 2d, column (e))					378,068.
f Grassroots lobbying expenditures					

Part II-B Complete if the organization is exempt under section 501(c)(3) and has NOT filed Form 5768 (election under section 501(h)).

	(a)		(b)
	Yes	No	Amount
1 During the year, did the filing organization attempt to influence foreign, national, state, or local legislation, including any attempt to influence public opinion on a legislative matter or referendum, through the use of:			
a Volunteers?			
b Paid staff or management (include compensation in expenses reported on lines 1c through 1i)? ..			
c Media advertisements?			
d Mailings to members, legislators, or the public?			
e Publications, or published or broadcast statements?			
f Grants to other organizations for lobbying purposes?			
g Direct contact with legislators, their staffs, government officials, or a legislative body?			
h Rallies, demonstrations, seminars, conventions, speeches, lectures, or any similar means?			
i Other activities?			
j Total. Add lines 1c through 1i			
2a Did the activities in line 1 cause the organization to be not described in section 501(c)(3)?			
b If "Yes," enter the amount of any tax incurred under section 4912			
c If "Yes," enter the amount of any tax incurred by organization managers under section 4912			
d If the filing organization incurred a section 4912 tax, did it file Form 4720 for this year?			

Part III-A Complete if the organization is exempt under section 501(c)(4), section 501(c)(5), or section 501(c)(6).

	Yes	No
1 Were substantially all (90% or more) dues received nondeductible by members?	1	
2 Did the organization make only in-house lobbying expenditures of \$2,000 or less?	2	
3 Did the organization agree to carry over lobbying and political campaign activity expenditures from the prior year?	3	

Part III-B Complete if the organization is exempt under section 501(c)(4), section 501(c)(5), or section 501(c)(6) and if either (a) BOTH Part III-A, lines 1 and 2, are answered "No" OR (b) Part III-A, line 3, is answered "Yes."

1 Dues, assessments and similar amounts from members	1
2 Section 162(e) nondeductible lobbying and political expenditures (do not include amounts of political expenses for which the section 527(f) tax was paid).	
a Current year	2a
b Carryover from last year	2b
c Total	2c
3 Aggregate amount reported in section 6033(e)(1)(A) notices of nondeductible section 162(e) dues	3
4 If notices were sent and the amount on line 2c exceeds the amount on line 3, what portion of the excess does the organization agree to carryover to the reasonable estimate of nondeductible lobbying and political expenditure next year?	4
5 Taxable amount of lobbying and political expenditures (see instructions)	5

Part IV Supplemental Information

Provide the descriptions required for Part I-A, line 1; Part I-B, line 4; Part I-C, line 5; Part II-A (affiliated group list); Part II-A, lines 1 and 2 (see instructions); and Part II-B, line 1. Also, complete this part for any additional information.

SCHEDULE D
(Form 990)

Department of the Treasury
Internal Revenue Service

Supplemental Financial Statements

▶ **Complete if the organization answered "Yes" on Form 990, Part IV, line 6, 7, 8, 9, 10, 11a, 11b, 11c, 11d, 11e, 11f, 12a, or 12b.**
▶ **Attach to Form 990.**

▶ **Go to www.irs.gov/Form990 for instructions and the latest information.**

OMB No. 1545-0047

2019

Open to Public Inspection

Name of the organization INSTITUTE FOR FREE SPEECH **Employer identification number** 20-3676886

Part I Organizations Maintaining Donor Advised Funds or Other Similar Funds or Accounts. Complete if the organization answered "Yes" on Form 990, Part IV, line 6.

	(a) Donor advised funds	(b) Funds and other accounts
1 Total number at end of year		
2 Aggregate value of contributions to (during year)		
3 Aggregate value of grants from (during year)		
4 Aggregate value at end of year		
5 Did the organization inform all donors and donor advisors in writing that the assets held in donor advised funds are the organization's property, subject to the organization's exclusive legal control?	<input type="checkbox"/> Yes <input type="checkbox"/> No	
6 Did the organization inform all grantees, donors, and donor advisors in writing that grant funds can be used only for charitable purposes and not for the benefit of the donor or donor advisor, or for any other purpose conferring impermissible private benefit?	<input type="checkbox"/> Yes <input type="checkbox"/> No	

Part II Conservation Easements. Complete if the organization answered "Yes" on Form 990, Part IV, line 7.

1 Purpose(s) of conservation easements held by the organization (check all that apply).
 Preservation of land for public use (for example, recreation or education) Preservation of a historically important land area
 Protection of natural habitat Preservation of a certified historic structure
 Preservation of open space

2 Complete lines 2a through 2d if the organization held a qualified conservation contribution in the form of a conservation easement on the last day of the tax year.

	Held at the End of the Tax Year
a Total number of conservation easements	2a
b Total acreage restricted by conservation easements	2b
c Number of conservation easements on a certified historic structure included in (a)	2c
d Number of conservation easements included in (c) acquired after 7/25/06, and not on a historic structure listed in the National Register	2d

3 Number of conservation easements modified, transferred, released, extinguished, or terminated by the organization during the tax year ▶ _____

4 Number of states where property subject to conservation easement is located ▶ _____

5 Does the organization have a written policy regarding the periodic monitoring, inspection, handling of violations, and enforcement of the conservation easements it holds?

6 Staff and volunteer hours devoted to monitoring, inspecting, handling of violations, and enforcing conservation easements during the year ▶ _____

7 Amount of expenses incurred in monitoring, inspecting, handling of violations, and enforcing conservation easements during the year ▶ \$ _____

8 Does each conservation easement reported on line 2(d) above satisfy the requirements of section 170(h)(4)(B)(i) and section 170(h)(4)(B)(ii)?

9 In Part XIII, describe how the organization reports conservation easements in its revenue and expense statement and balance sheet, and include, if applicable, the text of the footnote to the organization's financial statements that describes the organization's accounting for conservation easements.

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets. Complete if the organization answered "Yes" on Form 990, Part IV, line 8.

1a If the organization elected, as permitted under FASB ASC 958, not to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide in Part XIII the text of the footnote to its financial statements that describes these items.

b If the organization elected, as permitted under FASB ASC 958, to report in its revenue statement and balance sheet works of art, historical treasures, or other similar assets held for public exhibition, education, or research in furtherance of public service, provide the following amounts relating to these items:

(i) Revenue included on Form 990, Part VIII, line 1

(ii) Assets included in Form 990, Part X

2 If the organization received or held works of art, historical treasures, or other similar assets for financial gain, provide the following amounts required to be reported under FASB ASC 958 relating to these items:

a Revenue included on Form 990, Part VIII, line 1

b Assets included in Form 990, Part X

LHA For Paperwork Reduction Act Notice, see the Instructions for Form 990. Schedule D (Form 990) 2019

Part III Organizations Maintaining Collections of Art, Historical Treasures, or Other Similar Assets (continued)

- 3 Using the organization's acquisition, accession, and other records, check any of the following that make significant use of its collection items (check all that apply):
- a Public exhibition
 - b Scholarly research
 - c Preservation for future generations
 - d Loan or exchange program
 - e Other _____
- 4 Provide a description of the organization's collections and explain how they further the organization's exempt purpose in Part XIII.
- 5 During the year, did the organization solicit or receive donations of art, historical treasures, or other similar assets to be sold to raise funds rather than to be maintained as part of the organization's collection? Yes No

Part IV Escrow and Custodial Arrangements. Complete if the organization answered "Yes" on Form 990, Part IV, line 9, or reported an amount on Form 990, Part X, line 21.

- 1a Is the organization an agent, trustee, custodian or other intermediary for contributions or other assets not included on Form 990, Part X? Yes No
- b If "Yes," explain the arrangement in Part XIII and complete the following table:
- | | Amount |
|---------------------------------|--------|
| c Beginning balance | - 380. |
| d Additions during the year | 380. |
| e Distributions during the year | 965. |
| f Ending balance | - 965. |
- 2a Did the organization include an amount on Form 990, Part X, line 21, for escrow or custodial account liability? Yes No
- b If "Yes," explain the arrangement in Part XIII. Check here if the explanation has been provided on Part XIII

Part V Endowment Funds. Complete if the organization answered "Yes" on Form 990, Part IV, line 10.

	(a) Current year	(b) Prior year	(c) Two years back	(d) Three years back	(e) Four years back
1a Beginning of year balance	23,747.	144,324.	100,943.	100,943.	105,239.
b Contributions		50,000.	50,000.		
c Net investment earnings, gains, and losses					
d Grants or scholarships					
e Other expenditures for facilities and programs	23,747.	170,577.	6,619.		4,296.
f Administrative expenses					
g End of year balance		23,747.	144,324.	100,943.	100,943.

- 2 Provide the estimated percentage of the current year end balance (line 1g, column (a)) held as:
- a Board designated or quasi-endowment _____ %
 - b Permanent endowment _____ %
 - c Term endowment _____ %
- The percentages on lines 2a, 2b, and 2c should equal 100%.
- 3a Are there endowment funds not in the possession of the organization that are held and administered for the organization by:
- | | Yes | No |
|---|--------------------------|-------------------------------------|
| (i) Unrelated organizations | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| (ii) Related organizations | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
| b If "Yes" on line 3a(ii), are the related organizations listed as required on Schedule R? <input type="checkbox"/> | <input type="checkbox"/> | <input checked="" type="checkbox"/> |
- 4 Describe in Part XIII the intended uses of the organization's endowment funds.

Part VI Land, Buildings, and Equipment.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11a. See Form 990, Part X, line 10.

Description of property	(a) Cost or other basis (investment)	(b) Cost or other basis (other)	(c) Accumulated depreciation	(d) Book value
1a Land				
b Buildings				
c Leasehold improvements				
d Equipment		64,239.	9,299.	54,940.
e Other				

Total. Add lines 1a through 1e. (Column (d) must equal Form 990, Part X, column (B), line 10c.) 54,940.

Part VII Investments - Other Securities.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11b. See Form 990, Part X, line 12.

(a) Description of security or category (including name of security)	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1) Financial derivatives		
(2) Closely held equity interests		
(3) Other		
(A) CERTIFICATES OF DEPOSIT	2,471,111.	END-OF-YEAR MARKET VALUE
(B) GOVERNMENT MONEY MARKET		
(C) FUNDS	501,564.	END-OF-YEAR MARKET VALUE
(D) INSURED DEPOSIT PROGRAM	862,581.	END-OF-YEAR MARKET VALUE
(E)		
(F)		
(G)		
(H)		
Total. (Col. (b) must equal Form 990, Part X, col. (B) line 12.)	3,835,256.	

Part VIII Investments - Program Related.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11c. See Form 990, Part X, line 13.

(a) Description of investment	(b) Book value	(c) Method of valuation: Cost or end-of-year market value
(1)		
(2)		
(3)		
(4)		
(5)		
(6)		
(7)		
(8)		
(9)		
Total. (Col. (b) must equal Form 990, Part X, col. (B) line 13.)		

Part IX Other Assets.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11d. See Form 990, Part X, line 15.

(a) Description	(b) Book value
(1)	
(2)	
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, col. (B) line 15.)	

Part X Other Liabilities.

Complete if the organization answered "Yes" on Form 990, Part IV, line 11e or 11f. See Form 990, Part X, line 25.

1. (a) Description of liability	(b) Book value
(1) Federal income taxes	
(2) CAPITAL LEASE OBLIGATION	13,175.
(3)	
(4)	
(5)	
(6)	
(7)	
(8)	
(9)	
Total. (Column (b) must equal Form 990, Part X, col. (B) line 25.)	13,175.

2. Liability for uncertain tax positions. In Part XIII, provide the text of the footnote to the organization's financial statements that reports the organization's liability for uncertain tax positions under FASB ASC 740. Check here if the text of the footnote has been provided in Part XIII ...

Part XI Reconciliation of Revenue per Audited Financial Statements With Revenue per Return.

Complete if the organization answered "Yes" on Form 990, Part IV, line 12a.

1	Total revenue, gains, and other support per audited financial statements	1	2,760,215.
2	Amounts included on line 1 but not on Form 990, Part VIII, line 12:		
a	Net unrealized gains (losses) on investments	2a	5,136.
b	Donated services and use of facilities	2b	190,865.
c	Recoveries of prior year grants	2c	
d	Other (Describe in Part XIII.)	2d	
e	Add lines 2a through 2d	2e	196,001.
3	Subtract line 2e from line 1	3	2,564,214.
4	Amounts included on Form 990, Part VIII, line 12, but not on line 1:		
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a	
b	Other (Describe in Part XIII.)	4b	
c	Add lines 4a and 4b	4c	0.
5	Total revenue. Add lines 3 and 4c . (This must equal Form 990, Part I, line 12.)	5	2,564,214.

Part XII Reconciliation of Expenses per Audited Financial Statements With Expenses per Return.

Complete if the organization answered "Yes" on Form 990, Part IV, line 12a.

1	Total expenses and losses per audited financial statements	1	2,493,332.
2	Amounts included on line 1 but not on Form 990, Part IX, line 25:		
a	Donated services and use of facilities	2a	190,865.
b	Prior year adjustments	2b	
c	Other losses	2c	
d	Other (Describe in Part XIII.)	2d	
e	Add lines 2a through 2d	2e	190,865.
3	Subtract line 2e from line 1	3	2,302,467.
4	Amounts included on Form 990, Part IX, line 25, but not on line 1:		
a	Investment expenses not included on Form 990, Part VIII, line 7b	4a	
b	Other (Describe in Part XIII.)	4b	
c	Add lines 4a and 4b	4c	0.
5	Total expenses. Add lines 3 and 4c . (This must equal Form 990, Part I, line 18.)	5	2,302,467.

Part XIII Supplemental Information.

Provide the descriptions required for Part II, lines 3, 5, and 9; Part III, lines 1a and 4; Part IV, lines 1b and 2b; Part V, line 4; Part X, line 2; Part XI, lines 2d and 4b; and Part XII, lines 2d and 4b. Also complete this part to provide any additional information.

PART IV, LINE 2B:

THE INSTITUTE MAINTAINS AN ESCROW ACCOUNT FOR A CONSULTANT WHO PROVIDES CHARITABLE SOLICITATION COMPLIANCE SERVICES TO THEM. ACTIVITY FOR THE ESCROW ACCOUNT IS RECORDED ANNUALLY AND THE ACCOUNT WILL BE REPLENISHED PERIODICALLY WHEN NECESSARY.

PART V, LINE 4:

THE INSTITUTE MAINTAINS RESTRICTED FUNDING IN CONJUNCTION WITH DONOR RESTRICTIONS REGARDING ITS LEGAL PROGRAMS.

PART X, LINE 2:

IN ACCOUNTING FOR UNCERTAINTY IN INCOME TAXES, ACCOUNTING STANDARDS

Part XIII Supplemental Information *(continued)*

REQUIRE AN ENTITY TO RECOGNIZE THE FINANCIAL STATEMENT IMPACT OF A TAX POSITION WHEN IT IS MORE-LIKELY-THAN-NOT THAT THE POSITION WILL NOT BE SUSTAINED UPON EXAMINATION. MANAGEMENT EVALUATED THE INSTITUTE'S TAX POSITIONS AND CONCLUDED THERE ARE NO UNCERTAIN TAX POSITIONS THAT REQUIRE ADJUSTMENT TO THE FINANCIAL STATEMENTS TO COMPLY WITH THE PROVISIONS OF THIS GUIDANCE.

Part II Fundraising Events. Complete if the organization answered "Yes" on Form 990, Part IV, line 18, or reported more than \$15,000 of fundraising event contributions and gross income on Form 990-EZ, lines 1 and 6b. List events with gross receipts greater than \$5,000.

		(a) Event #1	(b) Event #2	(c) Other events	(d) Total events (add col. (a) through col. (c))
		(event type)	(event type)	(total number)	
Revenue	1 Gross receipts				
	2 Less: Contributions				
	3 Gross income (line 1 minus line 2)				
Direct Expenses	4 Cash prizes				
	5 Noncash prizes				
	6 Rent/facility costs				
	7 Food and beverages				
	8 Entertainment				
	9 Other direct expenses				
	10 Direct expense summary. Add lines 4 through 9 in column (d)				
	11 Net income summary. Subtract line 10 from line 3, column (d)				

Part III Gaming. Complete if the organization answered "Yes" on Form 990, Part IV, line 19, or reported more than \$15,000 on Form 990-EZ, line 6a.

		(a) Bingo	(b) Pull tabs/instant bingo/progressive bingo	(c) Other gaming	(d) Total gaming (add col. (a) through col. (c))
Revenue	1 Gross revenue				
	2 Cash prizes				
Direct Expenses	3 Noncash prizes				
	4 Rent/facility costs				
	5 Other direct expenses				
	6 Volunteer labor	<input type="checkbox"/> Yes _____ % <input type="checkbox"/> No	<input type="checkbox"/> Yes _____ % <input type="checkbox"/> No	<input type="checkbox"/> Yes _____ % <input type="checkbox"/> No	
	7 Direct expense summary. Add lines 2 through 5 in column (d)				
	8 Net gaming income summary. Subtract line 7 from line 1, column (d)				

9 Enter the state(s) in which the organization conducts gaming activities: _____

a Is the organization licensed to conduct gaming activities in each of these states? Yes No

b If "No," explain: _____

10a Were any of the organization's gaming licenses revoked, suspended, or terminated during the tax year? Yes No

b If "Yes," explain: _____

- 11 Does the organization conduct gaming activities with nonmembers? Yes No
- 12 Is the organization a grantor, beneficiary or trustee of a trust, or a member of a partnership or other entity formed to administer charitable gaming? Yes No
- 13 Indicate the percentage of gaming activity conducted in:

a The organization's facility	13a	%
b An outside facility	13b	%
- 14 Enter the name and address of the person who prepares the organization's gaming/special events books and records:

Name ▶ _____

Address ▶ _____

- 15a Does the organization have a contract with a third party from whom the organization receives gaming revenue? Yes No
- b If "Yes," enter the amount of gaming revenue received by the organization ▶ \$ _____ and the amount of gaming revenue retained by the third party ▶ \$ _____
- c If "Yes," enter name and address of the third party:

Name ▶ _____

Address ▶ _____

16 Gaming manager information:

Name ▶ _____

Gaming manager compensation ▶ \$ _____

Description of services provided ▶ _____

- Director/officer
- Employee
- Independent contractor

17 Mandatory distributions:

- a Is the organization required under state law to make charitable distributions from the gaming proceeds to retain the state gaming license? Yes No
- b Enter the amount of distributions required under state law to be distributed to other exempt organizations or spent in the organization's own exempt activities during the tax year ▶ \$ _____

Part IV Supplemental Information. Provide the explanations required by Part I, line 2b, columns (iii) and (v); and Part III, lines 9, 9b, 10b, 15b, 15c, 16, and 17b, as applicable. Also provide any additional information. See instructions.

SCHEDULE G, PART I, LINE 2B, LIST OF TEN HIGHEST PAID FUNDRAISERS:

(I) NAME OF FUNDRAISER: AMERICAN PHILANTHROPIC

(I) ADDRESS OF FUNDRAISER: 119 N HIGH ST, WEST CHESTER, PA 19380

(II) ACTIVITY: IDENTIFY PROSPECTIVE DONORS, HELP PREPARE GRANT PROPOSALS

**SCHEDULE J
(Form 990)**

Compensation Information

OMB No. 1545-0047

2019

Open to Public Inspection

For certain Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees
 ▶ Complete if the organization answered "Yes" on Form 990, Part IV, line 23.
 ▶ Attach to Form 990.
 ▶ Go to www.irs.gov/Form990 for instructions and the latest information.

Department of the Treasury
Internal Revenue Service

Name of the organization

INSTITUTE FOR FREE SPEECH

Employer identification number

20-3676886

Part I Questions Regarding Compensation

1a Check the appropriate box(es) if the organization provided any of the following to or for a person listed on Form 990, Part VII, Section A, line 1a. Complete Part III to provide any relevant information regarding these items.

- | | |
|--|--|
| <input type="checkbox"/> First-class or charter travel | <input type="checkbox"/> Housing allowance or residence for personal use |
| <input type="checkbox"/> Travel for companions | <input type="checkbox"/> Payments for business use of personal residence |
| <input type="checkbox"/> Tax indemnification and gross-up payments | <input type="checkbox"/> Health or social club dues or initiation fees |
| <input type="checkbox"/> Discretionary spending account | <input type="checkbox"/> Personal services (such as maid, chauffeur, chef) |

b If any of the boxes on line 1a are checked, did the organization follow a written policy regarding payment or reimbursement or provision of all of the expenses described above? If "No," complete Part III to explain

2 Did the organization require substantiation prior to reimbursing or allowing expenses incurred by all directors, trustees, and officers, including the CEO/Executive Director, regarding the items checked on line 1a?

3 Indicate which, if any, of the following the organization used to establish the compensation of the organization's CEO/Executive Director. Check all that apply. Do not check any boxes for methods used by a related organization to establish compensation of the CEO/Executive Director, but explain in Part III.

- | | |
|--|---|
| <input type="checkbox"/> Compensation committee | <input checked="" type="checkbox"/> Written employment contract |
| <input type="checkbox"/> Independent compensation consultant | <input type="checkbox"/> Compensation survey or study |
| <input type="checkbox"/> Form 990 of other organizations | <input checked="" type="checkbox"/> Approval by the board or compensation committee |

4 During the year, did any person listed on Form 990, Part VII, Section A, line 1a, with respect to the filing organization or a related organization:

- a** Receive a severance payment or change-of-control payment? **4a**
- b** Participate in, or receive payment from, a supplemental nonqualified retirement plan? **4b**
- c** Participate in, or receive payment from, an equity-based compensation arrangement? **4c**
- If "Yes" to any of lines 4a-c, list the persons and provide the applicable amounts for each item in Part III.

Only section 501(c)(3), 501(c)(4), and 501(c)(29) organizations must complete lines 5-9.

5 For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the revenues of:

- a** The organization? **5a**
- b** Any related organization? **5b**
- If "Yes" on line 5a or 5b, describe in Part III.

6 For persons listed on Form 990, Part VII, Section A, line 1a, did the organization pay or accrue any compensation contingent on the net earnings of:

- a** The organization? **6a**
- b** Any related organization? **6b**
- If "Yes" on line 6a or 6b, describe in Part III.

7 For persons listed on Form 990, Part VII, Section A, line 1a, did the organization provide any nonfixed payments not described on lines 5 and 6? If "Yes," describe in Part III

8 Were any amounts reported on Form 990, Part VII, paid or accrued pursuant to a contract that was subject to the initial contract exception described in Regulations section 53.4958-4(a)(3)? If "Yes," describe in Part III

9 If "Yes" on line 8, did the organization also follow the rebuttable presumption procedure described in Regulations section 53.4958-6(c)?

	Yes	No
1b		
2		
4a		X
4b		X
4c		X
5a		X
5b		X
6a		X
6b		X
7		X
8		X
9		

LHA For Paperwork Reduction Act Notice, see the Instructions for Form 990.

Schedule J (Form 990) 2019

Part II Officers, Directors, Trustees, Key Employees, and Highest Compensated Employees. Use duplicate copies if additional space is needed.

For each individual whose compensation must be reported on Schedule J, report compensation from the organization on row (i) and from related organizations, described in the instructions, on row (ii). Do not list any individuals that aren't listed on Form 990, Part VII.

Note: The sum of columns (B)(i)-(iii) for each listed individual must equal the total amount of Form 990, Part VII, Section A, line 1a, applicable column (D) and (E) amounts for that individual.

(A) Name and Title		(B) Breakdown of W-2 and/or 1099-MISC compensation			(C) Retirement and other deferred compensation	(D) Nontaxable benefits	(E) Total of columns (B)(i)-(D)	(F) Compensation in column (B) reported as deferred on prior Form 990
		(i) Base compensation	(ii) Bonus & incentive compensation	(iii) Other reportable compensation				
(1) DAVID KEATING PRESIDENT	(i)	154,176.	0.	0.	4,975.	19,989.	179,140.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(2) ALLEN DICKERSON SECRETARY/LEGAL DIRECTOR	(i)	172,278.	0.	0.	5,410.	12,190.	189,878.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
(3) PARKER DOUGLAS SENIOR ATTORNEY	(i)	158,545.	0.	0.	4,875.	6,298.	169,718.	0.
	(ii)	0.	0.	0.	0.	0.	0.	0.
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							
	(i)							
	(ii)							

Part IV Business Transactions Involving Interested Persons.

Complete if the organization answered "Yes" on Form 990, Part IV, line 28a, 28b, or 28c.

(a) Name of interested person	(b) Relationship between interested person and the organization	(c) Amount of transaction	(d) Description of transaction	(e) Sharing of organization's revenues?	
				Yes	No
BRADLEY SMITH	CHAIRMAN OF THE BOA	66,000.	CONSULTING		X

Part V Supplemental Information.

Provide additional information for responses to questions on Schedule L (see instructions).

SCH L, PART IV, BUSINESS TRANSACTIONS INVOLVING INTERESTED PERSONS:

(A) NAME OF PERSON: BRADLEY SMITH

(B) RELATIONSHIP BETWEEN INTERESTED PERSON AND ORGANIZATION:

CHAIRMAN OF THE BOARD OF DIRECTORS

**SCHEDULE M
(Form 990)**

Noncash Contributions

OMB No. 1545-0047

2019

Open to Public Inspection

Department of the Treasury
Internal Revenue Service

- ▶ Complete if the organizations answered "Yes" on Form 990, Part IV, lines 29 or 30.
- ▶ Attach to Form 990.
- ▶ Go to www.irs.gov/Form990 for instructions and the latest information.

Name of the organization **INSTITUTE FOR FREE SPEECH** Employer identification number **20-3676886**

Part I Types of Property	(a) Check if applicable	(b) Number of contributions or items contributed	(c) Noncash contribution amounts reported on Form 990, Part VIII, line 1g	(d) Method of determining noncash contribution amounts
1 Art - Works of art				
2 Art - Historical treasures				
3 Art - Fractional interests				
4 Books and publications				
5 Clothing and household goods				
6 Cars and other vehicles				
7 Boats and planes				
8 Intellectual property				
9 Securities - Publicly traded	X	1	50,637.	FAIR VALUE
10 Securities - Closely held stock				
11 Securities - Partnership, LLC, or trust interests				
12 Securities - Miscellaneous				
13 Qualified conservation contribution - Historic structures				
14 Qualified conservation contribution - Other				
15 Real estate - Residential				
16 Real estate - Commercial				
17 Real estate - Other				
18 Collectibles				
19 Food inventory				
20 Drugs and medical supplies				
21 Taxidermy				
22 Historical artifacts				
23 Scientific specimens				
24 Archeological artifacts				
25 Other ()				
26 Other ()				
27 Other ()				
28 Other ()				

29 Number of Forms 8283 received by the organization during the tax year for contributions for which the organization completed Form 8283, Part IV, Donee Acknowledgement **29**

	Yes	No
30a During the year, did the organization receive by contribution any property reported in Part I, lines 1 through 28, that it must hold for at least three years from the date of the initial contribution, and which isn't required to be used for exempt purposes for the entire holding period?		X
b If "Yes," describe the arrangement in Part II.		
31 Does the organization have a gift acceptance policy that requires the review of any nonstandard contributions?		X
32a Does the organization hire or use third parties or related organizations to solicit, process, or sell noncash contributions?		X
b If "Yes," describe in Part II.		
33 If the organization didn't report an amount in column (c) for a type of property for which column (a) is checked, describe in Part II.		

Part II **Supplemental Information.** Provide the information required by Part I, lines 30b, 32b, and 33, and whether the organization is reporting in Part I, column (b), the number of contributions, the number of items received, or a combination of both. Also complete this part for any additional information.

Multiple horizontal lines for supplemental information.

SCHEDULE O
(Form 990 or 990-EZ)

Department of the Treasury
Internal Revenue Service

Supplemental Information to Form 990 or 990-EZ

Complete to provide information for responses to specific questions on
Form 990 or 990-EZ or to provide any additional information.

▶ Attach to Form 990 or 990-EZ.

▶ Go to www.irs.gov/Form990 for the latest information.

OMB No. 1545-0047

2019

Open to Public
Inspection

Name of the organization

INSTITUTE FOR FREE SPEECH

Employer identification number

20-3676886

FORM 990, PART III, LINE 4D, OTHER PROGRAM SERVICES:

OTHER AWARDS AND INCOME WERE PROVIDED FOR VARIOUS ACTIVITIES OF THE
INSTITUTE RELATED TO ITS MISSION.

EXPENSES \$ 0. INCLUDING GRANTS OF \$ 0. REVENUE \$ 4,592.

FORM 990, PART VI, SECTION A, LINE 8B:

NO SUCH COMMITTEES EXISTED.

FORM 990, PART VI, SECTION B, LINE 11B:

THE INSTITUTE'S AUDIT COMMITTEE REVIEWS A DRAFT OF THE 990 PRIOR TO FILING.
A COPY OF THE FORM 990 IS ALSO PROVIDED TO THE INSTITUTE'S GOVERNING BODY
BEFORE IT IS FILED.

FORM 990, PART VI, SECTION B, LINE 12C:

EVERY YEAR BOTH THE BOARD OF DIRECTORS AND EVERY OFFICER REVIEWS THE
CONFLICT OF INTEREST POLICY AND MUST DISCLOSE ANY CONFLICTS. THE BOARD OF
DIRECTORS REVIEWS THE POLICY AT OR AROUND ITS FINAL MEETING OF THE YEAR AND
EACH MEMBER PROVIDES WRITTEN ACKNOWLEDGMENT. EVERY EMPLOYEE ALSO RECEIVES
AN ELECTRONIC COPY OF THE POLICY. ANY CONFLICTS OR POTENTIAL CONFLICTS ARE
RESOLVED BY THE PRESIDENT OR OTHERWISE REPORTED BY THE PRESIDENT AND
REVIEWED AND RESOLVED BY THE BOARD OF DIRECTORS. IN REVIEWING ANY CONFLICT
OR POTENTIAL CONFLICT, ANY MEMBER OF THE BOARD OF DIRECTORS WHO MAY HAVE A
CONFLICT IS RECUSED FROM RESOLVING THE CONFLICT OR POTENTIAL CONFLICT.

FORM 990, PART VI, SECTION B, LINE 15A:

THE PRESIDENT'S COMPENSATION IS NEGOTIATED WITH THE CHAIRMAN, AND APPROVED

LHA For Paperwork Reduction Act Notice, see the Instructions for Form 990 or 990-EZ.

Schedule O (Form 990 or 990-EZ) (2019)

Name of the organization INSTITUTE FOR FREE SPEECH	Employer identification number 20-3676886
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BY THE BOARD. COMPENSATION FOR EMPLOYEES IS APPROVED BY THE PRESIDENT.

FORM 990, PART VI, LINE 17, LIST OF STATES RECEIVING COPY OF FORM 990:

AL, AK, AR, CT, FL, GA, HI, IL, KS, KY, MD, MA, MI, MN, MS, NH, NJ, NM, NC, OK, OR, PA, RI, SC, TN
UT, VA, WV, WI

FORM 990, PART VI, SECTION C, LINE 19:

THE INSTITUTE'S FORM 990 IS AVAILABLE ON ITS WEBSITE AND IS AVAILABLE TO
THE PUBLIC UPON REQUEST. THE AUDITED FINANCIAL STATEMENTS ARE AVAILABLE ON
ITS WEBSITE.

FORM 990, PART XII, LINE 2C

THE PROCESS DID NOT CHANGE FROM THE PRIOR YEAR. THE BOARD OF DIRECTORS
IS RESPONSIBLE FOR THE SELECTION OF THE INDEPENDENT AUDITORS AND
OVERSIGHT OF THE INDEPENDENT AUDIT.

CASES IN LITIGATION PART I

CALZONE V. MISSOURI ETHICS COMMISSION (LOBBYING DISCLOSURE.)

OUR REPRESENTATION OF MR. CALZONE, A CITIZEN ACTIVIST IN MISSOURI,
BEGAN IN AUGUST 2015. SOME LEGISLATORS AND LOBBYISTS IN THE STATE
ATTEMPTED TO SILENCE MR. CALZONE, WHO HAS FOR MANY YEARS ADVOCATED FOR
INDIVIDUAL LIBERTY, FREE MARKETS, AND CONSTITUTIONALLY LIMITED
GOVERNMENT. UNFORTUNATELY, AS MR. CALZONE SAYS, "MY ACTIVISM HAS MADE
SOME POWERFUL ENEMIES MAYBE HIGH-PAID LOBBYISTS DON'T LIKE HAVING TO
EXPLAIN TO THEIR CLIENTS WHY AVERAGE CITIZENS, USING NOTHING MORE THAN
FACTS, REASON, AND SPEECH, BEAT THEM AT THEIR OWN GAME TIME AND AGAIN."
IN HIS OWN WORDS, CALZONE HAS "ANGERED POWERFUL LEGISLATORS BY OPPOSING

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---	--

THEM WHEN THEY WERE TRYING TO ADVANCE UNCONSTITUTIONAL BILLS OR IGNORE CONSTITUTIONAL LIMITS ON THEIR POWER."

MR. CALZONE'S DIFFICULTIES WITH STATE REGULATORS BEGAN ON ELECTION DAY 2014, WHEN THE SOCIETY OF GOVERNMENT CONSULTANTS, A LOBBYIST GUILD IN MISSOURI, FILED A COMPLAINT WITH THE MISSOURI ETHICS COMMISSION. THE COMPLAINT ALLEGED THAT WHEN MR. CALZONE SPOKE WITH LEGISLATORS DURING HIS ADVOCACY, HE WAS ACTING AS A LOBBYIST. THIS CLAIM WAS SURPRISING BECAUSE CALZONE HAD NEVER BEEN PAID OR IN ANY WAY COMPENSATED, NOR HAD HE GIVEN ANY GIFTS TO LAWMAKERS. YET HIS ALLEGED FAILURE TO REGISTER AS A LOBBYIST WITH THE STATE COULD SUBJECT HIM TO FINES AND POSSIBLY EVEN JAIL TIME.

THE INSTITUTE FOR FREE SPEECH'S LEGAL TEAM STEPPED IN TO DEFEND MR. CALZONE AGAINST THESE ABSURD CHARGES, REPRESENTING CALZONE IN SEPTEMBER 2015 WHEN HIS CASE CAME BEFORE THE MISSOURI ETHICS COMMISSION. THE COMMISSION HEARING WAS A TRAVESTY OF JUSTICE. FOR OVER FOUR HOURS, BEHIND CLOSED DOORS, THE COMMISSION VIOLATED BASIC CONSTITUTIONAL GUARANTEES AND IGNORED THE PLAIN WORDS OF MISSOURI LAWS. WITNESSES THAT THE INSTITUTE FOR FREE SPEECH'S ATTORNEYS HAD NEVER BEEN INFORMED ABOUT TESTIFIED AGAINST MR. CALZONE, DOCUMENTS WERE ENTERED AS EVIDENCE THAT WERE NEVER VERIFIED, AND THE INVESTIGATOR FOR THE COMMISSION QUOTED INTERVIEWS SHE ALLEGEDLY CONDUCTED WITH LAWMAKERS, DESPITE ADMITTING THAT SHE HAD DELETED ALL OF HER NOTES.

IN THE END, BY USING A CONVOLUTED AND IRRATIONAL READING OF "DESIGNATED" AND "EMPLOYED," THE COMMISSION CONCLUDED THAT MR. CALZONE WAS A LOBBYIST AND SOUGHT TO FINE HIM \$1,000 FOR NOT PROPERLY

Name of the organization INSTITUTE FOR FREE SPEECH	Employer identification number 20-3676886
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REGISTERING WITH THE STATE BEFORE EXPRESSING HIS OPINIONS ABOUT
MISSOURI LEGISLATIVE PROPOSALS TO STATE LEGISLATORS.

MR. CALZONE HAS NEVER BEEN PAID A CENT TO LOBBY AND NEVER MADE ANY
GIFTS TO LEGISLATORS OR THEIR STAFFS. HE IS A VOLUNTEER FOR A CITIZENS
GROUP THAT HAS NO BUDGET, BUT IT DOES HAVE A WEBSITE AND FACEBOOK PAGE
TO SPREAD THE WORD ABOUT LEGISLATION BEING CONSIDERED BY THE GENERAL
ASSEMBLY.

DURING THE HEARING, THE INSTITUTE FOR FREE SPEECH DISCOVERED THAT THESE
TRUMPED UP CHARGES AGAINST MR. CALZONE WERE NOTHING MORE THAN A
THINLY-VEILED ATTEMPT TO MUZZLE A CITIZEN THAT LAWMAKERS AND LOBBYISTS
VIEW AS A THORN IN THEIR SIDE. INDEED, A REPRESENTATIVE OF THE LOBBYIST
GUILD THAT BROUGHT THE COMPLAINT TESTIFIED THAT TWO MISSOURI LAWMAKERS,
WHO HAD REASON TO DISLIKE MR. CALZONE, HAD SPOKEN WITH THE LOBBYISTS
AND STRONGLY ENCOURAGED THEM TO INITIATE THE COMPLAINT.

WE ARE ALSO REPRESENTING MR. CALZONE IN STATE COURT, BUT THOSE ACTIONS
HAVE BEEN POSTPONED UNTIL THE FEDERAL LITIGATION HAS BEEN RESOLVED.

SUCCESS IN THIS CASE WOULD PROTECT THE FIRST AMENDMENT RIGHT TO
PETITION GOVERNMENT FOR A REDRESS OF GRIEVANCES.

NOTABLE CASE ACTIONS: ON JUNE 26, 2017, A FEDERAL COURT JUDGE RULED
THAT THE STATE LAW WAS CONSTITUTIONAL. AN APPEAL AND BRIEFS WERE FILED
WITH THE UNITED STATES COURT OF APPEALS FOR THE EIGHTH CIRCUIT, AND AN
ORAL ARGUMENT WAS HEARD ON APRIL 10, 2018. ON NOVEMBER 28, A DIVIDED
EIGHTH CIRCUIT UPHELD THE DISTRICT COURT. JUDGE STRAS DISSENTED, NOTING

Name of the organization

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THAT NEITHER THE GOVERNMENT NOR THE MAJORITY HAD EXPLAINED "WHY
 COMPILING A LIST OF PEOPLE WHO ARE ENGAGING IN CORE POLITICAL SPEECH IS
 'IMPORTANT'" TO THE STATE.

IFS SOUGHT EN BANC REVIEW, WHICH WAS GRANTED ON JANUARY 29, 2019. THE
 EN BANC HEARING WAS HELD ON APRIL 19, 2019.

ON NOVEMBER 1, 2019, THE FULL EIGHTH CIRCUIT COURT OF APPEALS RULED IN
 FAVOR OF OUR CLIENT RON CALZONE'S RIGHT TO PETITION THE GOVERNMENT. THE
 COURT SET A NEW PRECEDENT ESTABLISHING THAT UNPAID VOLUNTEERS LIKE
 CALZONE WHO TALK TO STATE LEGISLATORS WITHOUT GIVING THEM GIFTS CANNOT
 BE FINED FOR FAILING TO REGISTER AS LOBBYISTS.

THE ONLY ISSUE LEFT UNRESOLVED AT THE END OF 2019 WAS ON THE ISSUE OF
 ATTORNEY'S FEES.

CASES IN LITIGATION PART II

HOWARD JARVIS TAXPAYERS ASSOCIATION V. GOVERNOR OF THE STATE OF
 CALIFORNIA (CONSTITUTIONALITY OF PASSAGE OF LAW TO ENABLE TAX-FINANCED
 CAMPAIGNS.)

CAN STATE LEGISLATORS OVERTURN THE WILL OF THE PEOPLE IN ORDER TO
 INSTITUTE TAX-FINANCED CAMPAIGNS?

UNDER CALIFORNIA LAW, THE INSTITUTE FOR FREE SPEECH BELIEVES THE ANSWER
 IS CLEARLY NO. ON BEHALF OF THE HOWARD JARVIS TAXPAYERS ASSOCIATION AND
 RETIRED STATE SENATOR AND JUDGE QUENTIN L. KOPP, IFS JOINED THE CENTER
 FOR CONSTITUTIONAL JURISPRUDENCE AND BELL, MCANDREWS, AND HILTACHK, LLP

Name of the organization INSTITUTE FOR FREE SPEECH	Employer identification number 20-3676886
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IN A SUIT AGAINST CALIFORNIA FOR ENACTING A LAW THAT WOULD DO JUST THAT, IN VIOLATION OF THE STATE'S CONSTITUTION AND A VOTER INITIATIVE PROHIBITING THEM FROM DOING SO.

IN 1974, VOTERS PASSED THE POLITICAL REFORM ACT OF 1974 VIA THE STATE'S ROBUST INITIATIVE PROCESS. IN 1988, THAT INITIATIVE WAS AMENDED, AGAIN BY VOTERS, WITH THE PASSAGE OF PROPOSITION 73, WHICH PROHIBITED TAX DOLLARS FROM BEING USED FOR THE PURPOSE OF FUNDING POLITICIANS' CAMPAIGNS. IN 2000, AGAIN BY INITIATIVE, VOTERS REAFFIRMED THE BAN ON TAX-FINANCED CAMPAIGNS BY PASSING PROPOSITION 34. IN ORDER TO PROTECT STATE LEGISLATORS FROM TAMPERING WITH THE LAW, THIS INITIATIVE ALSO REVOKED THE ABILITY OF THE LEGISLATURE TO AMEND ANY PART OF THE POLITICAL REFORM ACT WITHOUT VOTER APPROVAL. CALIFORNIANS SPOKE CLEARLY ANY CHANGES TO THE BAN ON TAX-FINANCED CAMPAIGNS NEED TO BE APPROVED BY THE VOTERS, AND NOT JUST WITH THE PASSAGE OF A BILL BY THE LEGISLATURE.

BUT IN 2016, CALIFORNIA LEGISLATORS IGNORED THE VOTERS OF THEIR STATE. THEY PASSED, AND THEN-GOVERNOR JERRY BROWN SIGNED, S.B. 1107. THAT BILL AMENDED THE POLITICAL REFORM ACT OF 1974 TO ALLOW TAX-FINANCED CAMPAIGNS AT THE STATE AND LOCAL LEVEL, IN DIRECT CONTRAVENTION OF THE LAW, THE CALIFORNIA CONSTITUTION, AND THE CLEARLY ESTABLISHED DESIRE OF VOTERS.

A SACRAMENTO COUNTY SUPERIOR COURT JUDGE STRUCK DOWN THE LAW ON AUGUST 24, 2017. THE COURT RULED THE LEGISLATURE'S ATTEMPT TO BYPASS A VOTE OF THE PEOPLE PROHIBITING SUCH LEGISLATION WAS A VIOLATION OF THE CALIFORNIA CONSTITUTION AND THE 1974 POLITICAL REFORM ACT, AS AMENDED. IN HIS RULING, JUDGE TIMOTHY M. FRAWLEY NOTED THAT "THE PURPOSE OF

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[PROPOSITION 73] IS STRAIGHTFORWARD: TO BAN TAXPAYER FINANCING OF POLITICAL CAMPAIGNS FOR ELECTIVE OFFICE. [S.B. 1107] CONFLICTS WITH THE PURPOSES OF THE POLITICAL REFORM ACT BECAUSE IT VIOLATES THIS SPECIFIC MANDATE." JUDGE FRAWLEY WROTE THAT "THE ISSUE IN THIS CASE IS NOT WHETHER THE LEGISLATURE'S REVERSAL ON THE BAN ON PUBLIC FINANCING OF POLITICAL CAMPAIGNS IS A GOOD IDEA, IT IS ONLY WHETHER THE AMENDMENT [BY THE LEGISLATURE] FURTHERS THE PURPOSES OF THE ACT. [T]HE COURT CONCLUDES IT DOES NOT."

THE HOWARD JARVIS TAXPAYERS ASSOCIATION (HJTA) IS A NONPROFIT ORGANIZATION THAT, AS PART OF ITS MISSION, REPRESENTS CALIFORNIA TAXPAYERS IN THE COURTROOM. THE ILLEGAL PASSAGE OF S.B. 1107 IS ONE SUCH INSTANCE, AND HJTA IS THE PLAINTIFF ALONG WITH QUENTIN L. KOPP, A CALIFORNIA CITIZEN, RETIRED JUDGE, AND AN ORIGINAL AUTHOR OF PROPOSITION 73.

SUCCESS IN THIS CASE WILL HELP PROTECT THE INITIATIVE PROCESS IN CALIFORNIA AND ENSURE THAT TAX-FINANCED CAMPAIGNS CAN BECOME LAW ONLY WITH APPROVAL BY THE VOTERS.

NOTABLE CASE ACTIONS: THE COMPLAINT WAS FILED ON DECEMBER 12, 2016 WITH THE SACRAMENTO SUPERIOR COURT. THE COURT STRUCK DOWN THE LAW ON AUGUST 24, 2017. THE STATE APPEALED THE DECISION ON JANUARY 9, 2018 TO THE COURT OF APPEAL OF THE STATE OF CALIFORNIA, THIRD APPELLATE DISTRICT. BRIEFS WERE FILED BY BOTH PARTIES.

ON AUGUST 27, 2019, THE CALIFORNIA COURT OF APPEAL RULED THAT THE CALIFORNIA LEGISLATURE COULD NOT PASS LEGISLATION AUTHORIZING

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TAXPAYER-FUNDED CAMPAIGNS. THE COURT AGREED WITH OUR ARGUMENTS THAT SUCH A LAW REQUIRES VOTER APPROVAL. THE STATE DECIDED AGAINST FURTHER APPEALS.

CASES IN LITIGATION PART III

INSTITUTE FOR FREE SPEECH V. BECERRA (MANDATED DISCLOSURE TO THE STATE OF PERSONAL INFORMATION OF DONORS TO CHARITIES.)

AS IN MOST JURISDICTIONS, CHARITIES SOLICITING CONTRIBUTIONS IN CALIFORNIA ARE REQUIRED TO REGISTER WITH THE STATE. EACH YEAR, REGISTERED CHARITIES ARE REQUIRED TO FILE A COPY OF THEIR IRS FORM 990 TAX RETURNS WITH THE CALIFORNIA ATTORNEY GENERAL'S OFFICE AS A CONDITION OF MAINTAINING THEIR CONSTITUTIONALLY PROTECTED ABILITY TO SOLICIT CONTRIBUTIONS. ON SCHEDULE B OF THE FORM 990, CHARITIES ARE REQUIRED TO REPORT TO THE IRS THE NAMES, ADDRESSES, AND AMOUNT DONATED FOR MAJOR CONTRIBUTORS DURING THE YEAR. THE SCHEDULE B IS SUBMITTED TO THE IRS ON A CONFIDENTIAL BASIS AND, UNDER FEDERAL LAW, THE AGENCY IS PROHIBITED FROM RELEASING THIS INFORMATION TO ANYONE, EXCEPT IN VERY NARROWLY DEFINED CIRCUMSTANCES AND ONLY ON A CONFIDENTIAL BASIS.

HISTORICALLY, THE CALIFORNIA ATTORNEY GENERAL DID NOT REQUIRE REGISTERED CHARITIES TO FILE COPIES OF THEIR CONFIDENTIAL, UNREDACTED FORM 990 SCHEDULE B DONOR LISTS WITH THE STATE. THE ATTORNEY GENERAL ONLY BEGAN DEMANDING THIS INFORMATION IN RECENT YEARS, AND THE SUDDEN DEMANDS DID NOT ARISE FROM ANY CHANGES IN, AND WERE NOT SPECIFICALLY AUTHORIZED BY, THE STATE'S LAWS AND REGULATIONS. THE ATTORNEY GENERAL ALSO HAS NOT CITED ANY RECENT CHANGE IN CIRCUMSTANCES WARRANTING THESE DEMANDS. BECAUSE THE ATTORNEY GENERAL IS NOT LEGALLY ENTITLED TO THIS

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INFORMATION AND HAS NO GOOD REASON FOR DEMANDING IT, THE INSTITUTE FOR FREE SPEECH FILED SUIT TO STOP THIS PRACTICE.

WE ARGUE THAT THE CALIFORNIA ATTORNEY GENERAL'S DEMAND FOR OUR DONOR INFORMATION IS AN INFRINGEMENT OF THE INSTITUTE FOR FREE SPEECH AND ITS DONORS' FIRST AMENDMENT RIGHTS TO FREE SPEECH AND ASSOCIATION. DONORS WHO MAY NOT NECESSARILY WISH TO SPEAK ON THEIR OWN ABOUT AN ISSUE MAY CHOOSE TO EXERCISE THEIR RIGHT TO SPEAK BY GIVING TO AN ORGANIZATION SPEAKING ON THEIR BEHALF. THIS IS PARTICULARLY TRUE FOR UNPOPULAR OR CONTROVERSIAL ISSUES: PRECISELY THE TYPE OF SPEECH FOR WHICH THE FIRST AMENDMENT'S PROTECTIONS ARE MOST IMPORTANT.

DONORS MUST BE FREE TO GIVE TO ANY LAWFUL CAUSE OF THEIR CHOOSING WITHOUT GOVERNMENT INTRUSION. IF GOVERNMENT OFFICIALS ARE LOOKING OVER CITIZENS' SHOULDERS AND REVIEWING WHICH GROUPS THEY GIVE TO, THEY WILL CHILL DONORS' WILLINGNESS TO GIVE TO CERTAIN GROUPS, THEREBY REDUCING THEIR ABILITY TO SPEAK, AND THE EFFECTIVENESS OF THEIR ASSOCIATION.

THE ATTORNEY GENERAL ALSO CLAIMS THAT THE DEFAULT RULE SHOULD BE FOR INDIVIDUAL CHARITIES OPPOSING DEMANDS FOR THEIR DONOR INFORMATION TO DEMONSTRATE THAT THEY WILL FACE PARTICULARIZED HARM FROM TURNING THE DATA OVER TO THE GOVERNMENT. IN EFFECT, THIS CREATES A CATCH-22 IN WHICH ORGANIZATIONS AND THEIR DONORS CAN CLAIM AN EXEMPTION ONLY AFTER THEY HAVE ALREADY SUFFERED HARM OR THREATS, BUT ORGANIZATIONS AND DONORS WOULD HAVE NO PROTECTION AGAINST POTENTIAL FUTURE HARM. FIRST AMENDMENT CASE LAW DOES NOT SUPPORT SUCH A BACKWARDS-LOOKING RULE.

SUCCESS IN THIS CASE WOULD PROTECT THE FIRST AMENDMENT RIGHT TO FREE

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ASSOCIATION, AND CONSEQUENTLY THE RANGE OF OPINIONS AVAILABLE TO THE PUBLIC. IT WOULD ALSO PROTECT THE PRIVACY OF DONORS TO CHARITABLE ORGANIZATIONS, WHICH WILL ENCOURAGE THE PUBLIC TO GIVE GENEROUSLY TO SUPPORT THE CHARITABLE MISSIONS OF A WIDE VARIETY OF ORGANIZATIONS.

THE NINTH CIRCUIT'S RULING PROHIBITS NONPROFITS FROM ENGAGING IN PROTECTED FIRST AMENDMENT SPEECH IF THEY MAINTAIN THE PRIVACY OF THEIR SUPPORTERS. THE INSTITUTE FOR FREE SPEECH IS CURRENTLY BANNED FROM SPEAKING WITH POTENTIAL DONORS IN CALIFORNIA UNLESS IT REPORTS ITS DONORS TO THE STATE. THE INSTITUTE HAS REFUSED TO ACCEDE TO THE STATE'S DEMANDS FOR THE LAST FOUR YEARS.

NOTABLE CASE ACTIONS: WE FILED AN AMENDED COMPLAINT ON AUGUST 12, 2016 AND A MOTION FOR A PRELIMINARY INJUNCTION ON AUGUST 19, 2016. ON OCTOBER 31, 2017, THE FEDERAL DISTRICT COURT RULED FOR THE STATE. IFS APPEALED THE CASE TO THE UNITED STATES COURT OF APPEALS FOR THE NINTH CIRCUIT.

ON OCTOBER 11, 2019, THE NINTH CIRCUIT GRANTED THE CALIFORNIA ATTORNEY GENERAL'S MOTION FOR SUMMARY AFFIRMANCE, RELYING UPON ITS MAY 1, 2015 DECISION DENYING A PRELIMINARY INJUNCTION IN THIS CASE.

ON DECEMBER 18, 2019, IFS ASKED THE U.S. SUPREME COURT TO HEAR THE CASE AND REAFFIRM ITS LONGSTANDING PRECEDENTS ON FREEDOM OF ASSOCIATION.

CASES IN LITIGATION PART IV

JOE MARKLEY AND ROB SAMPSON V. STATE ELECTIONS ENFORCEMENT COMMISSION
(LIMITS ON CANDIDATE SPEECH.)

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AT ISSUE IN THIS CASE IS A STATE'S EFFORT TO RESTRICT VOTERS FROM HEARING IMPORTANT INFORMATION ABOUT ELECTIONS AND CANDIDATES.

CONNECTICUT'S STATE ELECTIONS ENFORCEMENT COMMISSION (SEEC) FINED TWO GENERAL ASSEMBLY MEMBERS FOR CAMPAIGN MAILERS THAT DISCUSSED THE GOVERNOR'S POLICIES. WITH THE HELP OF IFS, THE TWO CANDIDATES ARE FIGHTING BACK.

JOE MARKLEY, THEN A STATE SENATOR, AND ROB SAMPSON, THEN A STATE REPRESENTATIVE (AND NOW A STATE SENATOR), WERE ENSNARED BY THE LAW AFTER THEY DECIDED TO SPLIT THE COSTS ON A SERIES OF STANDARD CAMPAIGN MAILERS HIGHLIGHTING THEIR ACHIEVEMENTS IN OFFICE. THE MAILERS PROMOTED MARKLEY AND SAMPSON AS OPPONENTS OF GOVERNOR DANIEL MALLOY'S POLICIES ON TAXES AND GOVERNMENT SPENDING. MALLOY WAS ALSO ON THE BALLOT THAT YEAR.

BY CRITICIZING THE GOVERNOR'S RECORD, THE SEEC ARGUED THAT MARKLEY AND SAMPSON MADE AN ILLEGAL EXPENDITURE ON BEHALF OF THE GOVERNOR'S OPPONENT. THE SEEC ORDERED SAMPSON TO PAY A \$5,000 FINE AND ORDERED MARKLEY TO PAY A \$2,000 FINE. IN ORDER FOR THE ADS TO BE LEGAL, THE SEEC BELIEVES THE GOVERNOR'S OPPONENT WOULD HAVE HAD TO APPROVE AND SHARE THE COSTS OF THE ADS. THIS IS HIGHLY UNREALISTIC AND WOULD RESULT IN LEGISLATIVE CANDIDATES BEING EFFECTIVELY PROHIBITED FROM SPEAKING ABOUT A GOVERNOR'S POLICIES IN CAMPAIGN ADS.

MARKLEY AND SAMPSON ARE REPRESENTED BY THE INSTITUTE FOR FREE SPEECH AND CONNECTICUT ATTORNEY DOUG DUBITSKY. WE ASKED A CONNECTICUT COURT TO DISMISS THE FINES AND DECLARE THE LAW UNCONSTITUTIONAL. AFTER THE STATE

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COURT RULED THAT IT COULD NOT RULE ON THE CASE BECAUSE TOO MUCH TIME
HAD PASSED, OUR CLIENTS APPEALED.

THE CONNECTICUT SUPREME COURT AGREED TO HEAR THE CASE BEFORE THE LOWER
APPEALS COURT HAD EVEN RULED ON IT. SUCH A DECISION OFTEN INDICATES
THAT THE COURT SEES A SERIOUS LEGAL ISSUE THAT NEEDS TO BE RESOLVED.
THE INSTITUTE FOR FREE SPEECH'S ATTORNEYS ARGUED THIS CASE BEFORE THE
COURT IN OCTOBER 2019.

SUCCESS IN THIS CASE WOULD PROTECT THE FIRST AMENDMENT RIGHTS TO SPEAK
AND PUBLISH.

CASES IN LITIGATION PART V

SOUTH DAKOTA NEWSPAPER ASSOCIATION, ET AL. V. BARNETT, ET AL.
(CONSTITUTIONALITY OF BAN ON OUT-OF-STATE CONTRIBUTIONS.)

AMERICANS HAVE THE RIGHT TO SUPPORT OR OPPOSE STATE BALLOT MEASURES,
EVEN IF THEY ARE NOT RESIDENTS OF THE STATE. THIS IS THE ISSUE AT THE
HEART OF THIS CASE.

ON BEHALF OF OUR CLIENTS, THE INSTITUTE FOR FREE SPEECH FILED A FEDERAL
LAWSUIT TO DEFEND THIS IMPORTANT FIRST AMENDMENT RIGHT.

THIS CASE BEGAN WHEN SOUTH DAKOTA VOTERS APPROVED INITIATED MEASURE 24
IN 2018. THE LAW BANS "ANY CONTRIBUTION TO A STATEWIDE BALLOT QUESTION
COMMITTEE BY A PERSON WHO IS NOT A RESIDENT OF THE STATE AT THE TIME OF
THE CONTRIBUTION, A POLITICAL COMMITTEE THAT IS ORGANIZED OUTSIDE SOUTH
DAKOTA, OR AN ENTITY THAT IS NOT FILED AS AN ENTITY WITH THE SECRETARY

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OF STATE FOR THE FOUR YEARS PRECEDING SUCH CONTRIBUTION."

SUCH A BAN ON OUT-OF-STATE CONTRIBUTIONS IS DETRIMENTAL TO THE FIRST AMENDMENT. COURTS HAVE LONG RECOGNIZED THAT CONTRIBUTIONS TO BALLOT MEASURE CAMPAIGNS PROMOTE ROBUST DEBATE ABOUT PUBLIC ISSUES. THEY THEREFORE RECEIVE SIGNIFICANT FIRST AMENDMENT PROTECTIONS. THIS IS NO LESS TRUE FOR CONTRIBUTIONS FROM RESIDENTS OF OTHER STATES.

THE PLAINTIFFS IN THIS CASE ARE FOUR TRADE ASSOCIATIONS THAT WISH TO SPEND FUNDS TO SPEAK ABOUT BALLOT MEASURES IN SOUTH DAKOTA, AND ONE NATIONAL NONPROFIT AND ONE FORMER SOUTH DAKOTA RESIDENT WHO WISH TO DONATE FUNDS TO GROUPS THAT SPEAK ABOUT SOUTH DAKOTA BALLOT ISSUES. ALL SIX WOULD BE PREVENTED FROM EXERCISING THEIR FIRST AMENDMENT RIGHTS BECAUSE OF THE BAN.

THE SOUTH DAKOTA NEWSPAPER ASSOCIATION IS A NONPROFIT FOUNDED IN 1882 THAT REPRESENTS SOUTH DAKOTA'S 114 WEEKLY AND 11 DAILY NEWSPAPERS. THE SOUTH DAKOTA RETAILERS ASSOCIATION IS A NONPROFIT FOUNDED IN 1897 THAT REPRESENTS NEARLY 4,000 SOUTH DAKOTA RETAILERS ACROSS THE STATE. THE SOUTH DAKOTA BROADCASTERS ASSOCIATION IS A NONPROFIT THAT REPRESENTS 26 TV AND 118 RADIO STATIONS IN THE STATE. AND THE SOUTH DAKOTA CHAMBER BALLOT ACTION COMMITTEE IS AN EVERGREEN COMMITTEE AFFILIATED WITH THE SOUTH DAKOTA CHAMBER OF COMMERCE, AN ORGANIZATION CREATED BY BUSINESS LEADERS TO PROMOTE PUBLIC POLICY IN THE STATE.

THESE FOUR GROUPS ALL ADVOCATE FOR THE POLICIES THEY THINK ARE BEST FOR SOUTH DAKOTA. TO DO SO, THEY ADVOCATE FOR AND AGAINST BALLOT MEASURES. BUT ALL FOUR OF THESE GROUPS ALSO WANT TO RECEIVE OUT-OF-STATE

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CONTRIBUTIONS TO HELP FUND THEIR ADVOCACY. BY BANNING SUCH FUNDS, SOUTH DAKOTA IS LIMITING THE FIRST AMENDMENT RIGHTS OF THESE GROUPS.

AMERICANS FOR PROSPERITY IS A NATIONAL ADVOCACY ORGANIZATION THAT SEEKS TO PROMOTE ITS POLITICAL BELIEFS ACROSS THE COUNTRY. THE GROUP, HOWEVER, IS HEADQUARTERED IN VIRGINIA. THOMAS BARNETT, JR. IS A FORMER SOUTH DAKOTA RESIDENT WHO HAS LONG BEEN ACTIVE IN BALLOT MEASURE CAMPAIGNS. HE RECENTLY RETIRED TO FLORIDA.

BOTH AFP AND BARNETT WANT TO CONTRIBUTE TO BALLOT COMMITTEES TO HELP ADVOCATE FOR AND AGAINST SOUTH DAKOTA BALLOT MEASURES. BUT BOTH AFP AND BARNETT ARE COMPLETELY PROHIBITED FROM DONATING, EFFECTIVELY SILENCING THEIR EFFORTS TO SPEAK IN THE STATE.

THIS BAN THUS PRESENTS SERIOUS HARM BOTH TO IN-STATE GROUPS LOOKING TO ACCEPT OUT-OF-STATE FUNDS AND OUT-OF-STATE GROUPS AND CITIZENS LOOKING TO SPEAK IN THE STATE. IT IS A CLEAR INSTANCE OF VIEWPOINT DISCRIMINATION AND SHOULD BE PROHIBITED AS AN UNJUST RESTRICTION ON THE FIRST AMENDMENT.

THE GOVERNMENT HAS NO LEGITIMATE INTEREST IN ENFORCING THIS BAN. FAR FROM BENEFITING THE PEOPLE OF SOUTH DAKOTA, THIS BAN WOULD HARM THEM BY REMOVING VALUABLE VOICES IN DEBATES ABOUT BALLOT MEASURES. MANY STATE ISSUES HAVE NATIONAL OR REGIONAL IMPLICATIONS, AND VOTERS MAY WISH TO HEAR FROM NON-STATE RESIDENTS OR BUSINESSES WHO WILL BE AFFECTED BY STATE POLICY. VOTERS MAY ALSO WISH TO HEAR FROM NATIONAL ORGANIZATIONS WITH EXPERTISE IN SPECIFIC POLICY AREAS.

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THE LAWSUIT ALSO ARGUED THAT THE BAN WAS UNCONSTITUTIONAL UNDER THE COMMERCE CLAUSE BECAUSE IT DISCRIMINATES AGAINST AND BURDENS THE INTERSTATE FLOW OF FINANCIAL CONTRIBUTIONS FROM OUT-OF-STATE INDIVIDUALS.

NOTABLE CASE ACTIONS: ON MAY 9, 2019, A FEDERAL JUDGE AGREED WITH THE INSTITUTE FOR FREE SPEECH'S ARGUMENT THAT THIS BAN WAS UNCONSTITUTIONAL UNDER BOTH THE FIRST AMENDMENT AND THE COMMERCE CLAUSE. THE STATE CHOSE NOT TO APPEAL, AND AS OF DECEMBER 31, 2019 THE INSTITUTE FOR FREE SPEECH WAS AWAITING A DECISION ON ATTORNEYS' FEES IN THE CASE.

CASES IN LITIGATION PART VI

THOMAS V. BRIGHT (CONSTITUTIONALITY OF TENNESSEE POLITICAL SIGN REGULATIONS ON PRIVATE PROPERTY.)

THE INSTITUTE FOR FREE SPEECH IS REPRESENTING WILLIAM H. THOMAS, JR. IN THE STATE'S APPEAL OF A RULING THAT TENNESSEE'S SIGN RULES ARE UNCONSTITUTIONAL. IN MARCH 2017, A FEDERAL JUDGE RULED FOR THOMAS, SAYING TENNESSEE LAW VIOLATED THE FIRST AMENDMENT BY CREATING "AN UNCONSTITUTIONAL, CONTENT-BASED REGULATION OF SPEECH."

MR. THOMAS OWNS SEVERAL ROADSIDE SIGNS. THIS APPEAL CONCERNS ONE SUCH SIGN, WHICH MR. THOMAS HAS USED TO EXPRESS VARIOUS NON-COMMERCIAL MESSAGES AND OPINIONS, SUCH AS CHEERING ON U.S. ATHLETES DURING THE OLYMPICS AND CELEBRATING "THE GLORY OF THE SEASON" DURING THE HOLIDAYS.

TENNESSEE HAS SOUGHT TO TEAR DOWN MR. THOMAS'S SIGN, BUT CRUCIALLY, IT WOULD NOT ATTEMPT TO DO SO HAD IT ADVERTISED ON-SITE COMMERCIAL

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ACTIVITY OR THE SALE OF HIS PROPERTY. SUCH ADS ARE EXEMPT UNDER THE LAW GOVERNING BILLBOARDS IN TENNESSEE. SO IF A NEARBY AUTO BODY SHOP WANTED TO ADVERTISE A SALE ON TIRES WITH THE SAME-SIZED BILLBOARD, IT COULD DO SO. AS A RESULT OF THIS EXEMPTION, THE STATE MUST LOOK TO A SIGN'S CONTENT TO DETERMINE WHETHER IT SHOULD BE REGULATED. THIS CREATES A MAJOR FIRST AMENDMENT PROBLEM.

A LAW THAT PERMITS A SIGN THAT SAYS "CHEAP CIGARETTES HERE," BUT PROHIBITS AN IDENTICAL-SIZED SIGN THAT READS "CUT THE PROPERTY TAX" OR "PASS THE CLEAN WATER ACT" IS A CONTENT-BASED RESTRICTION ON SPEECH. SUCH RESTRICTIONS MUST SURVIVE STRICT SCRUTINY.

TENNESSEE APPEALED THE LOWER COURT'S RULING IN OCTOBER OF 2017. THE INSTITUTE FOR FREE SPEECH IS REPRESENTING THOMAS DURING THE APPEAL BUT WAS NOT INVOLVED IN THE CASE PREVIOUSLY.

AS THE LOWER COURT DECISION RECOGNIZED, TENNESSEE HAS FAILED TO PROVE A VALID REASON FOR ITS TWO-TRACK REGULATORY SYSTEM FOR BILLBOARDS. "IN THE INSTANT CASE, THE COURT FINDS THE STATE'S INTERESTS IN AESTHETICS AND TRAFFIC SAFETY ARE NOT COMPELLING INTERESTS... THE PROVISIONS AT ISSUE HERE CONCERN THE DISTINCTION BETWEEN SIGNS WITH CONTENT CONCERNING ON-PREMISES-RELATED ACTIVITY VERSUS OTHER MESSAGES. THE STATE FAILS TO ESTABLISH HOW THIS SPECIFIC DISTINCTION RELATES TO TRAFFIC SAFETY AND AESTHETICS," WROTE JUDGE JON P. MCCALLA.

IN HIS OPINION, JUDGE MCCALLA FOUND THAT EVEN IF THE STATE HAD PROVED THE INTERESTS WERE VALID, THE LAW "IS NOT NARROWLY TAILORED TO THOSE INTERESTS." HE AGREED THAT THOMAS HAD SUGGESTED FIVE POSSIBLE

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ALTERNATIVES THAT WERE LESS BURDENSOME ON SPEECH.

ON SEPTEMBER 11, 2019, THE UNITED STATES SIXTH CIRCUIT COURT OF APPEALS RULED THAT THE TENNESSEE BILLBOARD ACT IS UNCONSTITUTIONAL. THIS RULING SET A NEW PRECEDENT IN THE SIXTH CIRCUIT AND WILL BE INFLUENTIAL IN OTHER FEDERAL COURTS. THE COURT BARRED TENNESSEE FROM TEARING DOWN A SIGN PRAISING TEAM USA THAT BELONGED TO OUR CLIENT.

THE KEY PRINCIPLE AT STAKE IN THIS CASE GOES FAR BEYOND A PATRIOT PROHIBITED FROM SALUTING THE OLYMPIC TEAM. AS THE COURT NOTED IN ITS OPINION, "THE BILLBOARD ACT'S ON-PREMISES EXCEPTION SCHEME IS A CONTENT-BASED REGULATION OF (RESTRICTION ON) FREE SPEECH." AS SUCH, THE STATE'S LAW ENABLED OUTRAGEOUS DISCRIMINATION AGAINST POLITICAL AND PUBLIC POLICY SPEECH.

TENNESSEE PETITIONED THE U.S. SUPREME COURT TO HEAR THE CASE.

OUR SUCCESS IN THIS CASE PROTECTED THE FIRST AMENDMENT RIGHTS TO SPEAK AND PUBLISH.

CASES CLOSED IN 2019 PART I

CASES CLOSED IN 2019

INSTITUTE FOR FREE SPEECH V. RAVNSBORG, ET AL. (COMPELLED SPEECH, INCLUDING TOP FIVE DONOR DISCLOSURE ON FACE OF COMMUNICATION.)

WHEN YOU'RE THE INSTITUTE FOR FREE SPEECH, EDUCATING CITIZENS ABOUT THREATS TO THE FIRST AMENDMENT IS AN IMPORTANT PART OF YOUR WORK. BUT IF YOU DO JUST THAT ON A BALLOT MEASURE IN SOUTH DAKOTA, YOU COULD WIND UP IN JAIL.

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WHY? BECAUSE SOUTH DAKOTA CAMPAIGN LAWS REGULATE SPEECH BEYOND POLITICAL ADS. A RECENTLY ADOPTED LAW REGULATES ANY EXPENDITURE FOR ANY COMMUNICATION "CONCERNING" A BALLOT MEASURE. IN ORDER TO PUBLISH OUR EDUCATIONAL ANALYSIS OF A PENDING 2018 BALLOT MEASURE, THE INSTITUTE FILED A LAWSUIT IN FEDERAL COURT CHALLENGING THE LAW'S CONSTITUTIONALITY.

THE LAW IMPOSES ABSURD DISCLAIMER REQUIREMENTS ON GROUPS THAT SPEAK ABOUT BALLOT MEASURES. THESE INCLUDE, BUT ARE NOT LIMITED TO, A MANDATE THAT THE PUBLICATION LISTS THE ORGANIZATION'S TOP INDIVIDUAL CONTRIBUTORS, EVEN WHERE THOSE DONORS HAD NO KNOWLEDGE OF THE PUBLICATION. THIS RULE VIOLATES THE PRIVACY OF DONORS WHO WOULD OTHERWISE REMAIN PRIVATE.

FAILURE TO FOLLOW THE LAW CAN RESULT IN PROSECUTION AND FINES. WORSE, SOUTH DAKOTA PROVIDES NO WAY TO GET ADVICE FROM THE STATE ABOUT THE REACH OF THE LAW. AS A RESULT, THE INSTITUTE FOR FREE SPEECH TURNED TO THE COURTS TO GET ITS ANSWER.

THE INSTITUTE ASKED A FEDERAL COURT TO ALLOW US TO PUBLISH OUR ANALYSIS OF TWO BALLOT MEASURES WITHOUT PROSECUTION BY SOUTH DAKOTA.

ON OCTOBER 16, 2018 JUDGE ROBERTO A. LANGE, APPOINTED BY PRESIDENT BARACK OBAMA, RULED IN OUR FAVOR. HIS ORDER BARRED THE STATE FROM PROSECUTING US FOR PUBLISHING OUR ANALYSIS. THE NEXT DAY, WE PUBLISHED THE ANALYSIS ONLINE AND THEN ANNOUNCED IT IN A PRESS RELEASE.

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THE COURT'S ORDER ALLOWING US TO PUBLISH OUR ANALYSIS WAS A SIGNIFICANT VICTORY FOR IFS, BUT PROBLEMS IN THE LAW REMAIN. THE COURT APPROVED A PERMANENT INJUNCTION IN OCTOBER 2019.

OUR SUCCESS IN THIS CASE HELPED PROTECT THE FIRST AMENDMENT RIGHT TO A FREE PRESS, INCREASING INFORMATION AVAILABLE TO THE PUBLIC. IT HELPED PROTECT DONOR AND ASSOCIATIONAL PRIVACY.

CASES CLOSED IN 2019 PART II

MASSACHUSETTS FISCAL ALLIANCE V. SULLIVAN (COMPELLED SPEECH, INCLUDING TOP FIVE DONOR DISCLOSURE AND CEO DISCLAIMER ON FACE OF COMMUNICATION.)

CAN THE GOVERNMENT HIJACK OVER 20 PERCENT OF AN ISSUE AD TO PROMOTE THE STATE'S MESSAGE? CAN IT FORCE A SPEAKER TO NAME FIVE PEOPLE ON THE FACE OF A PRINT, INTERNET, OR TELEVISION AD, EVEN IF THOSE PEOPLE HAD NOTHING TO DO WITH THE COMMUNICATION'S PRODUCTION? THOSE ARE THE QUESTIONS POSED IN MASSACHUSETTS FISCAL ALLIANCE V. SULLIVAN.

MASSACHUSETTS, LIKE MANY STATES, HEAVILY BURDENS POLITICAL SPEECH BY FORCING GROUPS TO TAKE A MORE FORMAL ORGANIZATIONAL STATUS, BY LIMITING CONTRIBUTIONS TO GROUPS AND CANDIDATES, AND BY ADMINISTERING AN INTRUSIVE DONOR DISCLOSURE REGIME.

BUT THE COMMONWEALTH GOES EVEN FURTHER THAN OTHER JURISDICTIONS, CO-OPTING PRIVATE POLITICAL ENTITIES TO RECITE GOVERNMENT-DRAFTED SCRIPTS ON CAMERA AND FORCING GROUPS TO FORFEIT THE PRIVACY OF THEIR DONORS AS A CONDITION OF TALKING ABOUT POLICY.

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THE MASSACHUSETTS FISCAL ALLIANCE WANTS TO RUN PRINT, RADIO, TELEVISION, AND INTERNET COMMUNICATIONS THAT FOCUS ON TWO LEGISLATIVE ISSUES: A TAX INCREASE PROPOSAL AND A LEGISLATIVE PAY RAISE. BECAUSE THOSE ADS WILL, BY THE NATURE OF THEIR CONTENT, REFERENCE AN OFFICEHOLDER, THE COMMONWEALTH DEMANDS THAT THE ALLIANCE'S CHAIRMAN APPEAR ON TELEVISED COMMUNICATIONS FOR NEARLY 20 PERCENT OF THE LENGTH OF AN AD AND, FOR BOTH RADIO AND TV ADS, PERSONALLY READ A SCRIPT WRITTEN FOR HIM BY THE STATE.

WHY MASSACHUSETTS FEELS THE NEED TO FORCE THIRD PARTY ADVERTISERS TO SHOW THE RACE, GENDER, SEX, SPEECH PATTERN, AND OTHER IRRELEVANT PERSONAL CHARACTERISTICS OF A GROUP'S PRINCIPAL OFFICER IS UNCLEAR. DISCLOSURE, AT LEAST IN THEORY, IS ABOUT GIVING RELEVANT INFORMATION TO THE VOTERS SHORTLY BEFORE AN ELECTION AND THIS INFORMATION IS INHERENTLY UNHELPFUL TO THE ELECTORATE.

THE COMMONWEALTH COMPOUNDS THIS CONSTITUTIONAL INJURY BY COMPELLING EVEN MORE SPEECH. EVEN GROUPS THAT DO NOT FALL INTO ITS ROBUST DONOR DISCLOSURE REGIME, LIKE THE ALLIANCE, ARE FORCED TO PUBLICIZE THEIR TOP FIVE FUNDERS ON THE FACE OF THEIR COMMUNICATIONS. ONCE AGAIN, THIS INFORMATION WILL BE USELESS TO THE VOTERS NONE OF THE LISTED PERSONS WILL HAVE NECESSARILY GIVEN TO FUND THE AD, AND THEY MAY NOT EVEN AGREE WITH IT. NEVERTHELESS, MASSACHUSETTS HAS DECIDED THAT DONOR PRIVACY MUST BE DONE AWAY WITH EVEN IF THERE IS NO ARTICULABLE BASIS TO ARGUE THE PEOPLE LOSING THAT PRIVACY TRULY AUTHORED OR FUNDED THE AD.

ON ELECTION DAY, JUDGE RYA W. ZOBEL DENIED THE ALLIANCE'S REQUEST FOR A PRELIMINARY INJUNCTION. THE GROUP SUBSEQUENTLY RAN THE ISSUE

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COMMUNICATIONS IT HAD INTENDED WITHOUT THE DISCLAIMERS, WHICH ARE ONLY
 REQUIRED BEFORE THE ELECTION.

AFTER THE COURT DENIED THE PLAINTIFF'S MOTION FOR A PRELIMINARY
 INJUNCTION, THE LAWSUIT WAS VOLUNTARILY DISMISSED ON OCTOBER 18, 2019.

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Asset No.	Description	Date Acquired	Method	Life	Conv	Line No.	Unadjusted Cost Or Basis	Bus % Excl	Section 179 Expense	* Reduction In Basis	Basis For Depreciation	Beginning Accumulated Depreciation	Current Sec 179 Expense	Current Year Deduction	Ending Accumulated Depreciation
	FURNITURE & EQUIPMENT														
1	(D)CHESAPEAKE INDUSTRIAL LEASING (FURNITURE)	01/12/08	SL	5.00		16	41,404.				41,404.	41,404.		0.	41,404.
8	(D)LAPTOP, SOFTWARE, DOCKING STATION	01/20/06	SL	3.00		16	3,539.				3,539.	3,539.		0.	3,539.
9	(D)LAPTOP, SOFTWARE, DOCKING STATION	06/08/06	SL	3.00		16	2,448.				2,448.	2,448.		0.	2,448.
11	(D)BEST BUY LAPTOP	08/05/07	SL	3.00		16	1,639.				1,639.	1,639.		0.	1,639.
12	(D)BEST BUY NOTEBOOK COMPUTER	09/05/07	SL	3.00		16	1,306.				1,306.	1,306.		0.	1,306.
14	(D)LENOVO THINK PAD COMPUTER	10/24/07	SL	3.00		16	1,140.				1,140.	1,140.		0.	1,140.
15	(D)LENOVO THINK PAD COMPUTER	11/01/07	SL	3.00		16	1,140.				1,140.	1,140.		0.	1,140.
16	(D)LENOVO THINK PAD COMPUTER	11/27/07	SL	3.00		16	1,140.				1,140.	1,140.		0.	1,140.
18	(D)PHONE SYSTEM-COMMUNICATION SYS	12/05/07	SL	3.00		16	8,066.				8,066.	8,066.		0.	8,066.
19	(D)NETMENDER INC - COMPUTER PURCHASE	01/14/08	SL	3.00		16	8,373.				8,373.	8,373.		0.	8,373.
20	(D)NETMENDER INC - COMPUTER PURCHASE	02/01/08	SL	3.00		16	6,387.				6,387.	6,387.		0.	6,387.
22	(D)NETMENDER INC - COMPUTER PURCHASE	02/15/08	SL	3.00		16	3,833.				3,833.	3,833.		0.	3,833.
23	(D)3/3 COMMUNICATIONS SYSO	03/28/08	SL	3.00		16	8,066.				8,066.	8,066.		0.	8,066.
24	(D)NETMENDER INC - COMPUTER PURCHASE	04/29/08	SL	3.00		16	1,688.				1,688.	1,688.		0.	1,688.
25	(D)COMPUTER - YEONJAI	02/27/09	SL	3.00		16	895.				895.	895.		0.	895.
26	(D)NETMENDER INC - COMPUTER PURCHASE	05/12/09	SL	3.00		16	595.				595.	595.		0.	595.
34	(D)NETMENDER INC - COMPUTER PURCHASE	12/20/10	SL	3.00		16	1,573.				1,573.	1,573.		0.	1,573.

928111 04-01-19

(D) - Asset disposed

* ITC, Salvage, Bonus, Commercial Revitalization Deduction, GO Zone

2019 DEPRECIATION AND AMORTIZATION REPORT

FORM 990 PAGE 10

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Asset No.	Description	Date Acquired	Method	Life	Conv	Line No.	Unadjusted Cost Or Basis	Bus % Excl	Section 179 Expense	* Reduction In Basis	Basis For Depreciation	Beginning Accumulated Depreciation	Current Sec 179 Expense	Current Year Deduction	Ending Accumulated Depreciation
35	(D)NEW COMPUTER	11/16/11	SL	3.00		16	2,259.				2,259.	2,259.		0.	2,259.
37	(D)LATITUDE ES420	12/05/11	SL	3.00		16	3,094.				3,094.	3,094.		0.	3,094.
38	(D)IMAC FOR JOE TROTTER	12/05/11	SL	3.00		16	2,270.				2,270.	2,270.		0.	2,270.
40	(D)LAPTOP COMPUTER	08/09/12	SL	3.00		16	840.				840.	840.		0.	840.
41	(D)DELL LAPTOP	01/15/14	SL	3.00		16	960.				960.	960.		0.	960.
42	(D)DESKTOP COMPUTER	09/30/14	SL	3.00		16	672.				672.	672.		0.	672.
43	(D)COPIER - CAPITAL LEASE	02/01/14	SL	5.00		16	17,498.				17,498.	17,208.		290.	17,498.
44	COMPUTER - BRIAN	12/31/15	SL	3.00		16	457.				457.	457.		0.	457.
45	MONITOR - OWEN	12/31/15	SL	3.00		16	803.				803.	803.		0.	803.
46	COMPUTER - OWEN	09/05/15	SL	3.00		16	1,335.				1,335.	969.		0.	969.
47	COMPUTER - SCOTT	04/21/16	SL	3.00		16	645.				645.	573.		72.	645.
48	COMPUTER - DAVID	06/29/16	SL	3.00		16	1,043.				1,043.	869.		174.	1,043.
49	COMPUTER MONITOR - DAVID	01/02/17	SL	3.00		16	701.				701.	467.		234.	701.
50	LENOVO COMPUTER	06/08/17	SL	3.00		16	983.				983.	519.		328.	847.
51	LENOVO COMPUTER FOR PARKER	09/09/18	SL	3.00		16	1,491.				1,491.	166.		497.	663.
52	DELL COMPUTER FOR RYAN	11/07/18	SL	3.00		16	1,279.				1,279.	71.		426.	497.
57	COPIER CAPITAL LEASE	05/01/19	SL	5.00		16	14,995.				14,995.			1,999.	1,999.
59	FURNITURE AND EQUIPMENT - PURGISTICS - DC OFFICE	12/01/19	SL	5.00		16	40,507.				40,507.			675.	675.

928111 04-01-19

(D) - Asset disposed

* ITC, Salvage, Bonus, Commercial Revitalization Deduction, GO Zone

2019 DEPRECIATION AND AMORTIZATION REPORT

FORM 990 PAGE 10

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Asset No.	Description	Date Acquired	Method	Life	Conv	Line No.	Unadjusted Cost Or Basis	Bus % Excl	Section 179 Expense	* Reduction In Basis	Basis For Depreciation	Beginning Accumulated Depreciation	Current Sec 179 Expense	Current Year Deduction	Ending Accumulated Depreciation
	* 990 PAGE 10 TOTAL - FURNITURE & EQUIPMENT						185,064.				185,064.	125,429.		4,695.	130,124.
	LEASEHOLD IMPROVEMENTS														
2	(D)DDG VIRGINIA ENGINEERING-OFFICE DESIGN	10/24/07	SL	3.00		16	5,500.				5,500.	5,500.		0.	5,500.
3	(D)IMPACT DESIGN-OFFICE IMPROVEMENTS	11/01/07	SL	3.00		16	4,169.				4,169.	4,169.		0.	4,169.
4	(D)IMPACT DESIGN-OFFICE IMPROVEMENTS	12/07/07	SL	3.00		16	4,715.				4,715.	4,715.		0.	4,715.
5	(D)DDG VIRGINIA ENGINEERING-OFFICE DESIGN	12/21/07	SL	3.00		16	250.				250.	250.		0.	250.
6	(D)CALLOWAY CONTRACTING GROUP - BUILD OUT	01/16/08	SL	6.00		16	12,342.				12,342.	12,342.		0.	12,342.
7	(D)CALLOWAY CONTRACTING GROUP BUILD OUT	02/01/08	SL	6.00		16	53,732.				53,732.	53,732.		0.	53,732.
	* 990 PAGE 10 TOTAL - LEASEHOLD IMPROVEMENTS						80,708.				80,708.	80,708.		0.	80,708.
	SOFTWARE														
10	(D)BLACKBAUD SOFTWARE (DEVELOPMENT)	03/13/07	SL	3.00		16	8,750.				8,750.	8,750.		0.	8,750.
13	(D)METASOFT SYSTEMS SOFTWARE	10/04/07	SL	3.00		16	3,997.				3,997.	3,997.		0.	3,997.
17	(D)SAGE SOFTWARE	12/05/07	SL	3.00		16	1,800.				1,800.	1,800.		0.	1,800.
27	(D)ADOBE SOFTWARE	02/12/09	SL	3.00		16	1,484.				1,484.	1,484.		0.	1,484.
	* 990 PAGE 10 TOTAL - SOFTWARE						16,031.				16,031.	16,031.		0.	16,031.
	WEBSITE DEVELOPMENT COSTS														
28	(D)WEBSITE DEVELOPMENT	10/13/09	SL	3.00		16	10,600.				10,600.	10,600.		0.	10,600.
36	(D)WEBSITE DEVELOPMENT	12/31/11	SL	3.00		16	18,600.				18,600.	18,600.		0.	18,600.

928111 04-01-19

(D) - Asset disposed

* ITC, Salvage, Bonus, Commercial Revitalization Deduction, GO Zone

2019 DEPRECIATION AND AMORTIZATION REPORT

FORM 990 PAGE 10

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Asset No.	Description	Date Acquired	Method	Life	Conv	Line No.	Unadjusted Cost Or Basis	Bus % Excl	Section 179 Expense	* Reduction In Basis	Basis For Depreciation	Beginning Accumulated Depreciation	Current Sec 179 Expense	Current Year Deduction	Ending Accumulated Depreciation
53	WEBSITE DEVELOPMENT FEBRUARY	02/05/18	SL	3.00		16	15,088.				15,088.	4,610.		5,029.	9,639.
54	WEBSITE DEVELOPMENT JULY	07/05/18	SL	3.00		16	7,544.				7,544.	1,257.		2,515.	3,772.
55	WEBSITE DEVELOPMENT SEPTEMBER	09/10/18	SL	3.00		16	9,144.				9,144.	1,016.		3,048.	4,064.
	* 990 PAGE 10 TOTAL - WEBSITE DEVELOPMENT COSTS						60,976.				60,976.	36,083.		10,592.	46,675.
	* GRAND TOTAL 990 PAGE 10 DEPR						342,779.				342,779.	258,251.		15,287.	273,538.
	CURRENT YEAR ACTIVITY														
	BEGINNING BALANCE						287,277.			0.	287,277.	258,251.			270,864.
	ACQUISITIONS						55,502.			0.	55,502.	0.			2,674.
	DISPOSITIONS/RETIRED						246,764.			0.	246,764.	246,474.			246,764.
	ENDING BALANCE						96,015.			0.	96,015.	11,777.			26,774.
	ENDING ACCUM DEPR LESS DISPOSITIONS											26,774.			
	ENDING BOOK VALUE											69,241.			

Department of the Treasury
Internal Revenue Service (99)

▶ **Go to www.irs.gov/Form4562 for instructions and the latest information.**

▶ **Attach to your tax return.**

Name(s) shown on return

Business or activity to which this form relates

Identifying number

INSTITUTE FOR FREE SPEECH

FORM 990 PAGE 10

20-3676886

Part I Election To Expense Certain Property Under Section 179 Note: If you have any listed property, complete Part V before you complete Part I.

1	Maximum amount (see instructions)	1	1,020,000.
2	Total cost of section 179 property placed in service (see instructions)	2	
3	Threshold cost of section 179 property before reduction in limitation	3	2,550,000.
4	Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-	4	
5	Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions	5	
6	(a) Description of property	(b) Cost (business use only)	(c) Elected cost
7	Listed property. Enter the amount from line 29	7	
8	Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7	8	
9	Tentative deduction. Enter the smaller of line 5 or line 8	9	
10	Carryover of disallowed deduction from line 13 of your 2018 Form 4562	10	
11	Business income limitation. Enter the smaller of business income (not less than zero) or line 5	11	
12	Section 179 expense deduction. Add lines 9 and 10, but don't enter more than line 11	12	
13	Carryover of disallowed deduction to 2020. Add lines 9 and 10, less line 12	13	

Note: Don't use Part II or Part III below for listed property. Instead, use Part V.

Part II Special Depreciation Allowance and Other Depreciation (Don't include listed property.)

14	Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year	14	
15	Property subject to section 168(f)(1) election	15	
16	Other depreciation (including ACRS)	16	15,287.

Part III MACRS Depreciation (Don't include listed property. See instructions.)

Section A

17	MACRS deductions for assets placed in service in tax years beginning before 2019	17	
18	If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here		<input type="checkbox"/>

Section B - Assets Placed in Service During 2019 Tax Year Using the General Depreciation System

	(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only - see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
19a	3-year property						
b	5-year property						
c	7-year property						
d	10-year property						
e	15-year property						
f	20-year property						
g	25-year property			25 yrs.		S/L	
h	Residential rental property	/		27.5 yrs.	MM	S/L	
		/		27.5 yrs.	MM	S/L	
i	Nonresidential real property	/		39 yrs.	MM	S/L	
		/			MM	S/L	

Section C - Assets Placed in Service During 2019 Tax Year Using the Alternative Depreciation System

20a	Class life					S/L	
b	12-year			12 yrs.		S/L	
c	30-year	/		30 yrs.	MM	S/L	
d	40-year	/		40 yrs.	MM	S/L	

Part IV Summary (See instructions.)

21	Listed property. Enter amount from line 28	21	
22	Total. Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations - see instr.	22	15,287.
23	For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs	23	

Part V Listed Property (Include automobiles, certain other vehicles, certain aircraft, and property used for entertainment, recreation, or amusement.)

Note: For any vehicle for which you are using the standard mileage rate or deducting lease expense, complete only 24a, 24b, columns (a) through (c) of Section A, all of Section B, and Section C if applicable.

Section A - Depreciation and Other Information (Caution: See the instructions for limits for passenger automobiles.)

24a Do you have evidence to support the business/investment use claimed? Yes No 24b If "Yes," is the evidence written? Yes No

Table with 9 columns: (a) Type of property, (b) Date placed in service, (c) Business/investment use percentage, (d) Cost or other basis, (e) Basis for depreciation, (f) Recovery period, (g) Method/Convention, (h) Depreciation deduction, (i) Elected section 179 cost. Includes rows 25-29.

Section B - Information on Use of Vehicles

Complete this section for vehicles used by a sole proprietor, partner, or other "more than 5% owner," or related person. If you provided vehicles to your employees, first answer the questions in Section C to see if you meet an exception to completing this section for those vehicles.

Table with 6 columns: (a) Vehicle, (b) Vehicle, (c) Vehicle, (d) Vehicle, (e) Vehicle, (f) Vehicle. Includes rows 30-36.

Section C - Questions for Employers Who Provide Vehicles for Use by Their Employees

Answer these questions to determine if you meet an exception to completing Section B for vehicles used by employees who aren't more than 5% owners or related persons.

Table with 2 columns: Yes, No. Includes rows 37-41.

Note: If your answer to 37, 38, 39, 40, or 41 is "Yes," don't complete Section B for the covered vehicles.

Part VI Amortization

Table with 6 columns: (a) Description of costs, (b) Date amortization begins, (c) Amortizable amount, (d) Code section, (e) Amortization period or percentage, (f) Amortization for this year. Includes rows 42-44.

Application for Automatic Extension of Time To File an Exempt Organization Return

Department of the Treasury
Internal Revenue Service

▶ **File a separate application for each return.**
▶ **Go to www.irs.gov/Form8868 for the latest information.**

Electronic filing (e-file). You can electronically file Form 8868 to request a 6-month automatic extension of time to file any of the forms listed below with the exception of Form 8870, Information Return for Transfers Associated With Certain Personal Benefit Contracts, for which an extension request must be sent to the IRS in paper format (see instructions). For more details on the electronic filing of this form, visit www.irs.gov/e-file-providers/e-file-for-charities-and-non-profits.

Automatic 6-Month Extension of Time. Only submit original (no copies needed).

All corporations required to file an income tax return other than Form 990-T (including 1120-C filers), partnerships, REMICs, and trusts must use Form 7004 to request an extension of time to file income tax returns.

Type or print	Name of exempt organization or other filer, see instructions. INSTITUTE FOR FREE SPEECH	Taxpayer identification number (TIN) 20-3676886
File by the due date for filing your return. See instructions.	Number, street, and room or suite no. If a P.O. box, see instructions. 1150 CONNECTICUT AVENUE, NW, NO. 801	
	City, town or post office, state, and ZIP code. For a foreign address, see instructions. WASHINGTON, DC 20036	

Enter the Return Code for the return that this application is for (file a separate application for each return) 0 | 1

Application Is For	Return Code	Application Is For	Return Code
Form 990 or Form 990-EZ	01	Form 990-T (corporation)	07
Form 990-BL	02	Form 1041-A	08
Form 4720 (individual)	03	Form 4720 (other than individual)	09
Form 990-PF	04	Form 5227	10
Form 990-T (sec. 401(a) or 408(a) trust)	05	Form 6069	11
Form 990-T (trust other than above)	06	Form 8870	12

THE ORGANIZATION – 1150 CONNECTICUT AVENUE, NW, NO. 801

- The books are in the care of ▶ **WASHINGTON, DC 20036**
Telephone No. ▶ **2023013300** Fax No. ▶ **7038946811**
- If the organization does not have an office or place of business in the United States, check this box
- If this is for a Group Return, enter the organization's four digit Group Exemption Number (GEN) _____. If this is for the whole group, check this box . If it is for part of the group, check this box and attach a list with the names and TINs of all members the extension is for.

1 I request an automatic 6-month extension of time until **NOVEMBER 16, 2020**, to file the exempt organization return for the organization named above. The extension is for the organization's return for:
▶ calendar year **2019** or
▶ tax year beginning _____, and ending _____.

2 If the tax year entered in line 1 is for less than 12 months, check reason: Initial return Final return
 Change in accounting period

3a If this application is for Forms 990-BL, 990-PF, 990-T, 4720, or 6069, enter the tentative tax, less any nonrefundable credits. See instructions.	3a	\$	0.
b If this application is for Forms 990-PF, 990-T, 4720, or 6069, enter any refundable credits and estimated tax payments made. Include any prior year overpayment allowed as a credit.	3b	\$	0.
c Balance due. Subtract line 3b from line 3a. Include your payment with this form, if required, by using EFTPS (Electronic Federal Tax Payment System). See instructions.	3c	\$	0.

Caution: If you are going to make an electronic funds withdrawal (direct debit) with this Form 8868, see Form 8453-EO and Form 8879-EO for payment instructions.

2019 DEPRECIATION AND AMORTIZATION REPORT

- CURRENT YEAR FEDERAL - INSTITUTE FOR FREE SPEECH

Asset No.	Description	Date Acquired	Method	Life	Line No.	Unadjusted Cost Or Basis	Bus % Excl	* Reduction In Basis	Basis For Depreciation	Accumulated Depreciation	Current Sec 179	Current Year Deduction
	FURNITURE & EQUIPMENT											
	(D)CHESAPEAKE											
1	INDUSTRIAL LEASING	011208	SL	5.00	16	41,404.			41,404.	41,404.		0.
	(D)LAPTOP,											
8	SOFTWARE, DOCKING S	012006	SL	3.00	16	3,539.			3,539.	3,539.		0.
	(D)LAPTOP,											
9	SOFTWARE, DOCKING S	060806	SL	3.00	16	2,448.			2,448.	2,448.		0.
	(D)BEST BUY LAPTOP											
11	(D)BEST BUY	080507	SL	3.00	16	1,639.			1,639.	1,639.		0.
	(D)BEST BUY											
12	NOTEBOOK COMPUTER	090507	SL	3.00	16	1,306.			1,306.	1,306.		0.
	(D)LENOVO THINK PAD											
14	COMPUTER	102407	SL	3.00	16	1,140.			1,140.	1,140.		0.
	(D)LENOVO THINK PAD											
15	COMPUTER	110107	SL	3.00	16	1,140.			1,140.	1,140.		0.
	(D)LENOVO THINK PAD											
16	COMPUTER	112707	SL	3.00	16	1,140.			1,140.	1,140.		0.
	(D)PHONE											
18	SYSTEM-COMMUNICATIO	120507	SL	3.00	16	8,066.			8,066.	8,066.		0.
	(D)NETMENDER INC -											
19	COMPUTER PURCHASE	011408	SL	3.00	16	8,373.			8,373.	8,373.		0.
	(D)NETMENDER INC -											
20	COMPUTER PURCHASE	020108	SL	3.00	16	6,387.			6,387.	6,387.		0.
	(D)NETMENDER INC -											
22	COMPUTER PURCHASE	021508	SL	3.00	16	3,833.			3,833.	3,833.		0.
	(D)3/3											
23	COMMUNICATIONS SYSO	032808	SL	3.00	16	8,066.			8,066.	8,066.		0.
	(D)NETMENDER INC -											
24	COMPUTER PURCHASE	042908	SL	3.00	16	1,688.			1,688.	1,688.		0.
	(D)COMPUTER -											
25	YEONJAI	022709	SL	3.00	16	895.			895.	895.		0.
	(D)NETMENDER INC -											
26	COMPUTER PURCHASE	051209	SL	3.00	16	595.			595.	595.		0.
	(D)NETMENDER INC -											
34	COMPUTER PURCHASE	122010	SL	3.00	16	1,573.			1,573.	1,573.		0.

2019 DEPRECIATION AND AMORTIZATION REPORT

- CURRENT YEAR FEDERAL - INSTITUTE FOR FREE SPEECH

Asset No.	Description	Date Acquired	Method	Life	Line No.	Unadjusted Cost Or Basis	Bus % Excl	* Reduction In Basis	Basis For Depreciation	Accumulated Depreciation	Current Sec 179	Current Year Deduction
35	(D)NEW COMPUTER	111611	SL	3.00	16	2,259.			2,259.	2,259.		0.
37	(D)LATITUDE ES420	120511	SL	3.00	16	3,094.			3,094.	3,094.		0.
38	(D)IMAC FOR JOE TROTTER	120511	SL	3.00	16	2,270.			2,270.	2,270.		0.
40	(D)LAPTOP COMPUTER	080912	SL	3.00	16	840.			840.	840.		0.
41	(D)DELL LAPTOP	011514	SL	3.00	16	960.			960.	960.		0.
42	(D)DESKTOP COMPUTER	093014	SL	3.00	16	672.			672.	672.		0.
43	(D)COPIER - CAPITAL LEASE	020114	SL	5.00	16	17,498.			17,498.	17,208.		290.
44	COMPUTER - BRIAN	123115	SL	3.00	16	457.			457.	457.		0.
45	MONITOR - OWEN	123115	SL	3.00	16	803.			803.	803.		0.
46	COMPUTER - OWEN	090515	SL	3.00	16	1,335.			1,335.	969.		0.
47	COMPUTER - SCOTT	042116	SL	3.00	16	645.			645.	573.		72.
48	COMPUTER - DAVID	062916	SL	3.00	16	1,043.			1,043.	869.		174.
49	COMPUTER MONITOR - DAVID	010217	SL	3.00	16	701.			701.	467.		234.
50	LENOVO COMPUTER	060817	SL	3.00	16	983.			983.	519.		328.
51	LENOVO COMPUTER FOR PARKER	090918	SL	3.00	16	1,491.			1,491.	166.		497.
52	DELL COMPUTER FOR RYAN	110718	SL	3.00	16	1,279.			1,279.	71.		426.
57	COPIER CAPITAL LEASE	050119	SL	5.00	16	14,995.			14,995.			1,999.
59	FURNITURE AND EQUIPMENT - PURGIST	120119	SL	5.00	16	40,507.			40,507.			675.

2019 DEPRECIATION AND AMORTIZATION REPORT

- CURRENT YEAR FEDERAL - INSTITUTE FOR FREE SPEECH

Asset No.	Description	Date Acquired	Method	Life	Line No.	Unadjusted Cost Or Basis	Bus % Excl	* Reduction In Basis	Basis For Depreciation	Accumulated Depreciation	Current Sec 179	Current Year Deduction
	* 990 PAGE 10 TOTAL - FURNITURE & EQUIP					185,064.		0.	185,064.	125,429.		4,695.
	LEASEHOLD IMPROVEMENTS											
	(D)DDG VIRGINIA											
2	ENGINEERING-OFFICE	102407	SL	3.00	16	5,500.			5,500.	5,500.		0.
	(D)IMPACT											
3	DESIGN-OFFICE IMPRO	110107	SL	3.00	16	4,169.			4,169.	4,169.		0.
	(D)IMPACT											
4	DESIGN-OFFICE IMPRO	120707	SL	3.00	16	4,715.			4,715.	4,715.		0.
	(D)DDG VIRGINIA											
5	ENGINEERING-OFFICE	122107	SL	3.00	16	250.			250.	250.		0.
	(D)CALLOWAY											
6	CONTRACTING GROUP -	011608	SL	6.00	16	12,342.			12,342.	12,342.		0.
	(D)CALLOWAY											
7	CONTRACTING GROUP B	020108	SL	6.00	16	53,732.			53,732.	53,732.		0.
	* 990 PAGE 10 TOTAL - LEASEHOLD IMPROVE					80,708.		0.	80,708.	80,708.		0.
	SOFTWARE											
	(D)BLACKBAUD											
10	SOFTWARE (DEVELOPME	031307	SL	3.00	16	8,750.			8,750.	8,750.		0.
	(D)METASOFT SYSTEMS											
13	SOFTWARE	100407	SL	3.00	16	3,997.			3,997.	3,997.		0.
	(D)SAGE SOFTWARE											
17	(D)SAGE SOFTWARE	120507	SL	3.00	16	1,800.			1,800.	1,800.		0.
	(D)ADOBE SOFTWARE											
27	(D)ADOBE SOFTWARE	021209	SL	3.00	16	1,484.			1,484.	1,484.		0.
	* 990 PAGE 10 TOTAL - SOFTWARE					16,031.		0.	16,031.	16,031.		0.
	WEBSITE DEVELOPMENT COSTS											
	(D)WEBSITE DEVELOPMENT											
28	(D)WEBSITE DEVELOPMENT	101309	SL	3.00	16	10,600.			10,600.	10,600.		0.
	(D)WEBSITE DEVELOPMENT											
36	(D)WEBSITE DEVELOPMENT	123111	SL	3.00	16	18,600.			18,600.	18,600.		0.

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53	WEBSITE DEVELOPMENT FEBRUARY	020518	SL	3.00	16	15,088.			15,088.	4,610.		5,029.
54	WEBSITE DEVELOPMENT JULY	070518	SL	3.00	16	7,544.			7,544.	1,257.		2,515.
55	WEBSITE DEVELOPMENT SEPTEMBER	091018	SL	3.00	16	9,144.			9,144.	1,016.		3,048.
	* 990 PAGE 10 TOTAL - WEBSITE DEVELOPME					60,976.		0.	60,976.	36,083.		10,592.
	* GRAND TOTAL 990 PAGE 10 DEPR					342,779.		0.	342,779.	258,251.		15,287.
	CURRENT YEAR ACTIVITY											
	BEGINNING BALANCE					287,277.		0.	287,277.	258,251.		
	ACQUISITIONS					55,502.		0.	55,502.	0.		
	DISPOSITIONS					246,764.		0.	246,764.	246,474.		
	ENDING BALANCE					96,015.		0.	96,015.	11,777.		